



CRIMINAL RISK MANAGEMENT SYSTEM (Compliance)

REFERENCE

C_PG007

TITLE:

WHISTLEBLOWER CHANNEL MANAGEMENT PROCEDURE

Revision:01 Date:09/06/23

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1. General considerations



1.1. Purpose

The aim of this procedure is to regulate the rules of operation of the ALDEBARÁN's Whistleblower Channel, defining the legal status of the complainant and the person being reported, as well as the functions and responsibilities of each of the bodies involved in its management, and the procedure for processing complaints.

The Whistleblower Channel incorporates, in its configuration and operation, the legal requirement and whistleblower protection guarantees set out in the following regulations and standards of reference in this area:

- Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights (Data Protection Act) and Organic Law 7/2021, of 26 May, on the protection of personal data processed for the purposes of prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties.
- Directive (EU) 2019/1937, of 23 October 2019, on the protection of persons who report breaches of Union law and Law 2/2023, of 20 February, on the protection of persons who report regulatory and anti-corruption offences.
- Art. 31 bis Criminal Code and Circular 1/2016, of the State Attorney General's Office, which affects reports and communications relating to the offence of prevention of money laundering.
- Standard UNE 19601 regarding the operation of reporting channels.

1.2. Responsible

The main duties of the ALDEBARÁN Compliance Responsible in the management of the Whistleblower Channel are as follows:

- Receiving and responding in the first instance to queries raised in relation to the CRMS;
- Receiving complaints made through the Whistleblower Channel;
- Analysing the complaints received and deciding on their admissibility;
- Processing the complaints and, where appropriate, investigating the corresponding files, being able to carry out the necessary investigations to verify the existence of the infringement that is the subject of the complaint;
- Request external advice or internal or external expert reports, as well as carry out any investigation action that may be reasonable within the



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framework of the resolution of consultations or the admission for processing and investigation of the proceedings arising from a complaint;

- Request and receive the cooperation of all members of ALDEBARÁN that may be necessary for the proper processing and resolution of cases;
- Access all information and documentation related to the infringement that is the subject of the Complaint including corporate emails of the Person Complained of in the legally permitted terms.
- Register the consultations and complaints that have been received, regardless of whether or not they have been admitted for processing; and
- Draw up the corresponding reports in accordance with this procedure and other internal ALDEBARÁN regulations.

1.3. Documentation

All acts carried out as part of handling and investigating allegation, as well as the decisions made by the Compliance Responsible (CO) and the Management Body of ALDEBARÁN, must be duly justified and documented, as the case may be, in a report or a minute signed by all persons present.

1.4. Circulation and communication

This Whistleblower Channel procedure shall be duly communicated to potential whistleblowers and defendants by means of a dissemination or training campaign among ALDEBARÁN members and other interested parties included in the "subjective scope" section via the corporate website.

The Whistleblower Channel will remain permanently available to potential whistleblowers and defendants through the ALDEBARÁN website.

Without constituting the preferred method for submitting complaints, and as an alternative to the ALDEBARÁN Whistleblower Channel, complaints may be submitted through external complaints channels to the competent administrative authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union.

1.5. Interpretation and review

The provisions of this procedure shall be interpreted by the Compliance Responsible, which shall periodically review the procedure's provisions and shall, from time to time, be able to propose additions and modifications that it considers relevant for updating the procedure.



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2. Scope of the Whistleblower Channel

2.1. Subjective scope

ALDEBARÁN Whistleblower Channel is available to all the members, as well as, to any interested party with whom ALDEBARÁN has a relationship (client, supplier, business partners, etc.), so that they may bring to its attention any suspicion or knowledge of any action or omission within the objective scope that has been, is being or will be committed by a member of ALDEBARÁN in the exercise of their duties within the organisation.

For these purposes, the following are considered members of ALDEBARÁN:

- Members of the Board of Directors;
- Partners who are natural persons and representatives of their partners who are legal persons;
- Area managers;
- In general, staff, whether employed or self-employed, who provide their services in the name and on behalf of ALDEBARÁN, regardless of the type or duration of their recruitment.

Notwithstanding that is set out in the preceding paragraph, if any of the members of the Compliance Responsible has suspicions or knowledge concerning the possible commissions of an irregularity that falls within the objective scope of the Whistleblowers Channel, that body can, *ex officio*, start an investigation that follows the procedure and phases set out herein.

2.2. Objective scope

Conduct that may be reported through the Whistleblower Channel includes actions or omissions that:

- Constitute breaches of European Union Law,
- May constitute a serious or very serious criminal or administrative offence, including, specifically, those that may involve a financial loss for the Public Treasury and the Spanish National Health System,
- Constitute breaches of the values, guidelines for actions or standards of conduct set out in the Code of Conduct and other internal ALDEBARÁN regulations that are mandatory.



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2.3. Content of complaints

Complaints sent through the Whistleblower Channel must contain, at least, a clear and detailed description of the events reported (time and place of occurrence, possible witnesses, factual account, etc.).

Although it is not compulsory, it is recommended to indicate the identification of the person or persons reported, if their identity is known, and their relationship with the Company.

All complaints must be supported by a principle of proof that allows the facts reported to be accredited, at least on a circumstantial basis. To this end, the Whistleblower Channel allows the submission of supporting documentation.

All reports may be anonymous, i.e. the identification of the person making the report is not obligatory but optional.

The person making the complaint may indicate a means of receiving notifications, either an address or safe place, or an e-mail address. If this means of communication is provided, notifications of the admission and resolution of the complaint will be sent to the complainant.

3. Procedure for handling complaints

3.1. Form of making complaints

The communication of complaints through the Whistleblower Channel will be made by means of an online form that will be permanently accessible on ALDEBARÁN's corporate website.

The whistleblower may also request, via the aforementioned form, to hold a face-to-face meeting with the ALDEBARÁN Compliance Responsible (CO), which must be held within 7 working days of the whistleblower's request.

In the event of a face-to-face meeting, and after obtaining the express and informed consent of the complainant regarding the processing of his or her personal data, the conversation held will be documented in one of the following ways:

- Recording of the conversation in a secure, durable and accessible format.



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- Complete and accurate transcription of the conversation. In this case, the complainant shall be given the opportunity to verify, rectify and agree with the transcript of the conversation by signing it.

In the event that the complainant has provided any means of communication through any of the aforementioned communication channels, once a communication or a complaint has been sent through the Whistleblower Channel, the complainant will receive an acknowledgement of receipt within a maximum period of 7 calendar days following receipt of the complaint confirming that the complaint has been correctly processed.

In the event that complaints are not received through the aforementioned channels or are forwarded to a member of ALDEBARÁN other than the Compliance Responsible, the recipient of the complaint is obliged to forward it immediately to the Compliance Responsible and is guaranteed to maintain the confidentiality of the communication received.

3.2. Receiving complaints

All complaints sent through the ALDEBARÁN Whistleblower Channel will be received by the Compliance Responsible, as the body responsible for the management of the Whistleblower Channel. This body will act independently and autonomously, carrying out the necessary tasks under the premises of confidentiality, respect, Independence, neutrality, impartiality, honesty and objectivity towards the persons denounced and complainants.

All complaints received will be entered into a complaint register. Each complaint received through the Whistleblower Channel will be assigned a unique reference number by which it can be identified throughout its processing.

3.3. Preliminary examination of the complaint

Within a maximum period of fifteen (15) working days from receipt of the complaint, the Compliance Responsible shall conduct a preliminary examination of the facts and the existence of sufficient evidence or indications for it to be admitted or not for processing, as well as the possible existence of conflicts of interest with any of the members of ALDEBARÁN or with the Compliance Responsible itself.

The Compliance Responsible conclusions on the preliminary study of the complaint will be set out in a report, which will not contain details of the identity of the complainant, in order to guarantee confidentiality and impartiality in the decision-



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making process during its admission for processing. The Compliance Responsible shall dissociate such personal data in the case of non-anonymous complaints.

3.4. Processing complaints

Once the report has been issued, the Compliance Responsible will call a meeting with the Management Body, at which it will discuss whether or not to admit the complaint for processing and whether or not there is sufficient evidence or proof on which to base this decision. The notice of meeting must be accompanied by the report drawn up by the Compliance Responsible for its assessment by the Management Body.

The Compliance Responsible may only decide not to admit the complaint for processing when:

- The facts complained of do not refer to any of the persons included in the subjective scope indicated above and/or where;
- The facts reported do not fall within the objective scope of the Whistleblower Channel.

In the event that the complaint is inadmissible because the facts are not included in the objective scope of the Whistleblower Channel, the Compliance Responsible may transfer the facts to the competent ALDEBARÁN bodies or areas in each case to respond to the complaint made through other internal procedures established for this purpose by ALDEBARÁN.

It is expressly stated that failure to comply with formal requirements shall not preclude the complaint from being rejected. Notwithstanding the above, in the event that the complaint has been submitted falsifying the identity of the complainant, or if no evidence has been provided as to the veracity of the alleged facts, the Compliance Responsible shall be entitled to reject the complaint.

Once the decision on admissibility has been taken by the Compliance Responsible, it shall communicate such decision to the complainant within five (5) working days from the date of the decision on admissibility, unless the complaint has been made anonymously or no contact information for notifications has been provided.

3.5. Investigating complaints

At the same meeting with the Management Body at which the decision is taken to admit the complaint for processing, the Compliance Responsible shall decide how



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the process of investigating the reported facts will be carried out in order to credit the truthfulness and reality of the facts and analyse their possible consequences.

The Compliance Responsible may carry out any actions it deems appropriate to clarify the facts, including, among others, access to documentation, interviews with the complainant, unless the complaint was anonymous, and with the person complained of, interviewing witnesses, carrying out specific audits and hiring experts or external advisors.

In any case, all actions carried out within the framework of the investigation of the complaint shall respect fundamental rights, guaranteeing the lawfulness of the evidence obtained. Furthermore, all actions shall guarantee maximum confidentiality with respect to the identity of the complainant and of any third part mentioned in the complaint, preventing access to this information by personnel not authorised to manage the channel.

The identity of the informant may only be disclosed to the judicial authority, the Public Prosecutor Office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation.

In the event that, in view of the information gathered during the investigation phase, the Compliance Responsible appreciates the existence of situations that require immediate action to safeguard the interests of ALDEBARÁN or third parties, it will immediately inform the Management Body, which may adopt precautionary measures such as:

- Measures necessary to reduce or mitigate the possible economic damage caused to ALDEBARÁN or third parties.
- Measures aimed at recovering assets that have been fraudulently diverted.
- Measures to ensure the preservation of evidence necessary for the investigation of the facts reported.
- Measures necessary to connect the internal control weaknesses detected.
- Immediate communication of the reported facts to the police and/or judicial authorities.

3.6. Hearing of the defendant

At the same time, when the investigation phase is opened, the Compliance Responsible shall inform the reported person of the receipt of the complaint, of the actions or omissions attributed to him/her, of the processing of his/her personal



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data, of the decision to open an investigation and, where appropriate, of the preliminary results of the investigation.

In application of the principle of contradiction and the presumption of innocence, the person accused shall be given a hearing so that he/she may provide the information and documentation necessary for his/her defence, by any means of evidence admissible in law. The presumption of innocence and the honour of the reported person shall be respected at all times.

This communication to the reported person may be delayed on an exceptional basis, provided that the Compliance Responsible so decides, when there are well-founded and objective suspicions that communication to the reported person could compromise the investigation or there is a risk of destruction of evidence.

3.7. Proposal for resolution

Once the investigation has been completed, the Compliance Responsible shall draw up a report with the conclusions reached during the investigation within a period of no more than two (2) months from the date of receipt of the complaint.

This report shall contain – at least – the following points:

- A copy of the complaint (date of receipt, facts denounced, ...) anonymising the details of the complainant, if the complaint was not anonymous.
- Description of the actions carried out in the framework of the investigation, results obtained and previous measures adopted.
- Statement by the person denounced and, where appropriate, by the person making the complaint and evidence provided by each of the parties.
- Statement by the person complained of and, where appropriate, by the complainant and evidence provided by each of the parties.
- Proposed resolution of the complaint (either by filing it or by adopting disciplinary measures). The disciplinary measures proposed must be in accordance with the disciplinary regime established in the Collective Agreement applicable at ALDEBARÁN.

Once the Compliance Responsible report has been issued, the Compliance Responsible will convene a meeting with the Management Body to study and discuss the report and draw up a proposed resolution.

For clarification purposes, it should be noted that the proposed resolution made by the Compliance Responsible shall not be binding on the Management Body, as



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the body responsible for resolving the complaint, as indicated in the followed section.

3.8. Resolving complaints

In order to guarantee impartiality and Independence at the different stages of the processing of the complaint, the final decision on the dismissal of the complaint or the application of disciplinary measures will be taken by ALDEBARÁN's Management Body.

The Compliance Responsible will submit the report of conclusions and the proposed resolution – within five (5) working days – to the Management Body, as the body responsible for taking the final decision on the closure of the complaint or, where appropriate, the adoption of disciplinary measures.

The complaint may only be closed when, in the opinion of ALDEBARÁN Management Body, the facts reported or their authorship have not been sufficiently proven or do not constitute conduct that falls within the objective scope of the Whistleblower Channel.

Likewise, the Compliance Responsible must inform the complainant of the outcome of the resolution of the complaint, unless the complaint was anonymous and no means of notification has been provided, and the person complained of within five (5) working days from the day following receipt of the resolution of the Management Body.

In any case, the communication of the resolution of the result of the investigation must be made within a maximum period of 3 months from the receipt of the communication, except in cases of special complexity that require an extension of the period, in which case, this may be extended up to a maximum of a further 3 months.

3.9. Adoption of measures

In the event that ALDEBARÁN Management Body decides to take the disciplinary measures, the Compliance Responsible shall notify that matter to the body that, in each case, is competent to carry out the procedure.

Disciplinary measures that are taken, as appropriate, must be effective, proportionate and dissuasive and shall always be applied in full compliance with applicable rules and with the fundamental rights to the person sanctioned.



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Finally, if the fact reported constitutes a criminal offence, action shall be taken in accordance with the provisions of the Procedure for preventing offences and Post-Offence Measures (C-PG003), transferring the information to the Public Prosecutor's Office. In the event that the reported facts affect the financial interest of the European Union, it shall be referred to the European Public Prosecutor's Office.

4. Whistleblower Channel Guarantees

4.1. Confidentiality

ALDEBARÁN guarantees the utmost confidentiality with regard to all data collected and processed within the framework of the Whistleblower Channel and, in particular, with regard to the identity of the whistleblower.

In order to reinforce this confidentiality, the report drawn up by the Compliance Responsible will not contain the identity of the whistleblower.

However, in the event that the complaint is admitted for processing, the identity and details of the complainant may be communicated to the bodies involved in its processing, when strictly necessary for the successful outcome of the complaint.

Likewise, in order to safeguard the aforementioned confidentiality, the persons involved in the processing of complaints shall sign a specific confidentiality agreement.

Likewise, it should be noted that the right of access granted by the regulations on personal data protection will be limited to the data itself, and the person being reported will in no case have access to the complainant's identification data, if the complaint is not anonymous.

4.2. Management of conflicts of interest

In the event that the Compliance Responsible or the Management Body is involved in an actual or potential conflict of interest, the necessary mechanisms shall be put in place in accordance with the C_IT002 Conflict of interests, anti-fraud, and anti-corruption management protocol so that, under no circumstances, it has knowledge of the identity of the person making the complaint and must abstain from participating in the management of the complaint, being deprived of the



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right to vote in the adoption of decisions related to the processing of the complaint.

Without prejudice to the provisions of the C_IT002 Conflict of interests, anti-fraud, and anti-corruption management protocol, a conflict of interest is considered, by way of example for Compliance Responsible members, to exist in the following cases:

- Being involved in the reported facts or having a personal or professional interest in them.
- Being related by blood within the fourth degree of kinship or by affinity within the second degree of kinship to be complainant or be accused.
- Being a close friendship or manifest enmity with the complainant or respondent.

The person who is covered by any of the circumstances set out in the previous point shall make that matter known immediately to the Compliance Responsible, who shall decide upon the effective existence of a conflict of interest within five (5) working days, after received the reports and checks that are deemed appropriate.

Failure to give notification of possible conflicts of interest or failure to abstain in cases where this has been agreed by the Compliance Responsible or by the Management Body if the conflict derives from the Compliance Responsible, shall give rise to the liability of the person in which the conflict arises.

Notwithstanding the foregoing, actions taken by the persons who are covered by reasons for abstention shall not necessarily imply the invalidity of the matters in which they have intervened.

4.3. Absence of reprisals

It is completely prohibited to take any type of action involving reprisal, including threats of retaliation attempted retaliation, penalisation, or impediment against persons who make an allegation in good faith through the Whistleblower Channel.

ALDEBARÁN shall use the necessary mechanisms and procedures in each specific case to guarantee the safety of a plaintiff who acts in good faith of the complainant, and shall apply appropriate sanctions against any type of reprisals that, where appropriate, may be suffered by such a plaintiff as a consequence of the allegation made.



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A reporting person who feels that he or she is the victim of retaliation or negative consequences for his or her employment as a result of having made a report should immediately notify the Compliance Responsible who will investigate the report and, if necessary, take appropriate remedial action.

The complainant shall be afforded protective measures in relation to possible retaliation that may be articulated in the form of:

- suspension, dismissal, removal or equivalent measures;
- demotion or denial of promotion;
- change of post, change of location of place of work, reduction of salary or change of working hours;
- denial of training;
- negative evaluation or references with regard to their work performance;
- imposition of any disciplinary measure, reprimand or other sanction, including financial penalties;
- coercion, intimidation, harassment or ostracism;
- discrimination, or unfavourable or unfair treatment;
- failure to convert a temporary employment contract into a permanent one, where the worker had a legitimate expectation that he/she would be offered a permanent job;
- non-renewal or early termination of a temporary employment contract;
- damage, including to their reputation, in particular on social media, or economic loss, including loss of business and income;
- blacklisting on the basis of a sectoral agreement, informal or formal, which may imply that the person will not find future employment in that sector;
- early termination or cancellation of contracts for goods or services;
- cancellation of a licence or permit;
- medical or psychiatric referrals.

4.4. Allegations made in bad faith

An allegation shall be understood to have been made in good faith if it is based on reasonable indications or beliefs and if it is not motivated by a desire for vengeance or to cause harm to the defendant.

Otherwise, disciplinary or other measures shall be taken that, in each case, are deemed appropriate against persons who have made an allegation that they



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know to be false or manifestly disrespectful of the truth, or with the sole aim of causing harm to the person accused.

4.5. Protecting the defendant

Allegations and the related investigations shall, in all cases, be processed in Compliance with the fundamental rights of the defendant, and, in particular, the principle of the presumption of innocence, the adversarial principle, and the right to a process with full guarantees.

To make those rights effective, if an allegation is accepted for processing, the defendant shall be informed of the existence and content of the allegation, and she/he shall be given a hearing to enable her/him to argue and prove, by any means accepted in Law, what is felt to be appropriate in the defence of the defendant's interests.

4.6. Protecting personal data

The controller of the personal data collected and processed in the framework of the management of the Whistleblower Channel as a consequence of the allegation and, where appropriate, the related investigation is ALDEBARÁN SISTEMAS (hereinafter, ALDEBARÁN), CIF B99342255 and with its registered office at Calle Jerónimo Zurita, 10, entr. izda. 50001 Zaragoza (Spain).

The persons authorised to process personal data obtained through the Whistleblower Channel are limited to those who perform internal control functions at ALDEBARÁN, in accordance with the provisions of this procedure:

- ALDEBARÁN's Compliance Responsible and Management Body.
- The head of Human Resources management, exclusively in relation to the management of disciplinary measures;
- The external legal services officer, in the event that appropriate legal actions is taken, with whom a contract for the commissioning of data processing is in place; and
- The Data Protection Officer.

All the above persons are contractually bound by a duty of secrecy, reserve and confidentiality.

The personal data collected and processed within the framework of the Whistleblower Channel shall be limited to that voluntarily provided by the complainant, in



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the case of non-anonymous complaints and to strictly and objectively necessary to process the complaints received and, where appropriate, to investigate the facts reported. Said data will be processed for the sole purpose of processing, investigations and/or resolving the corresponding complaints and to establish communications and notifications in accordance with this procedure. The information obtained through the Whistleblower Channel will not be used for any other purpose.

The legal basis that legitimises the processing of personal data processed within the framework of the Whistleblower Channel is to legitimate interest of the data controller in complying with legal and regulatory compliance requirements, especially those related to the possible criminal liability of legal persons, in relation to Article 24 of Organic Law 3/2018, of 5 December, on the Protection of Personal Data and the guarantee of digital rights, as well as the fulfilment of a legal obligation in accordance with the provisions of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

The information processed in the context of the investigation of a complaint may be communicated to the human resources manager, to external legal advisers and to the judicial bodies and to the State Security Forces or administrative authority to whom the results of the investigation may be transferred, when necessary for the adoption of disciplinary measures or for the processing of any legal proceedings that may be appropriate.

The personal data processed within the framework of the management of the Whistleblower Channel will be kept in the Whistleblower Channel System only for the time necessary to decide on the appropriateness of initiating and investigation into the reported facts and, where appropriate, while the process of investigation and resolution of the complaints submitted is being carried out, and always for a maximum period of 3 months from the date of entry of the complaint.

However, personal data may be processed for a longer period of time outside the Whistleblower Channel System, in the event that, as a result of the investigation process initiated on the occasion of the reported facts, the need to take appropriate legal action may arise and/or may lead to the opening of legal proceedings, in which case they will be kept until a final judicial decision is obtained.

After the expiry of this period, the personal data must be deleted or blocked outside the Whistleblower Channel if they are retained in this way for the purpose of



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evidence, auditing or improving the functioning of the Whistleblower Channel or the CRMS.

Personal data contained in inadmissible complaints may only be anonymised, i.e. without any personal data associated with them and without the application of a blocking mechanism.

The personal data provided through the Channel are not, under any circumstances, subject to international data transfer.

In any case, persons whose data are processed within the framework of the management of the Complaints Channel may exercise their legally recognised data protection rights by sending an email to aldebaran@aldebaransistemas.com.

In any case, we inform you that:

- They shall have the right to obtain confirmation as to whether or not their personal data is being processed at ALDEBARÁN in the context of the management of the Whistleblower Channel, as well as to request the rectification of inaccurate data or, where appropriate, to request its deletion when, among other reasons, the data is no longer necessary for the management of the Whistleblower Channel.
- They shall have the right to access their own personal data. In other words, the reported person will not be provided with information on the identity of the person who has made the report.
- Where the complainant requests a meeting with Compliance Responsible of ALDEBARÁN for the purpose of lodging a complaint, after having been informed about the processing of the complainant's personal data and having given their express consent, ALDEBARÁN will ensure that the content of the meeting is kept in a durable and accessible format that can be checked, rectified and accepted by the signature of the complainant.
- In the event that the reported person exercises the right to object, it will be presumed that, unless there is evidence to the contrary, there are compelling legitimate reasons that legitimise the processing of their personal data for the reported purpose.

Likewise, in the event that the right to the protection of personal data is considered to have been violated, a complaint may be lodged with the Spanish Data Protection Agency (www.aepd.es).



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5. MODIFICATION CONTROL

Revision no.	Description	Date
00	Preparation of documentation	20/12/2022
00	Approval	10/03/2023
01	Updating to the provisions of Law 2/23	09/06/2023

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PERFORMED	REVIEWED	APPROVED
External Compliance Consultant	Compliance Responsible 09/06/23	Compliance Responsible 09/06/23