

PÉREZ-LLORCA

Internal Information System: Information System Policy and Procedure (Ethics Channel)

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A. INTERNAL INFORMATION SYSTEM: INFORMATION SYSTEM POLICY

The *Management Board* of *Pérez-Llorca Abogados*, S.L.P (hereinafter, the “**Firm**” or “**Pérez-Llorca**”), in compliance with Law 2/2023, of 20 February, regulating the protection of whistleblowers and the fight against corruption and 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 Union law, has approved this *Information System Policy* which will be applicable as of the date of its publication to *Pérez-Llorca* and its *Subsidiaries* (hereinafter, the “**Policy**”).

The purpose of this document is to regulate the operation of the *Information System* (hereinafter, also the “**System**”) that *Pérez-Llorca* and its *Subsidiaries* make available to all *Members of the Firm* so that they can make the necessary disclosures and comply with the obligation established in the *Code of Ethics* to disclose any suspicion or breach of external or internal regulations committed within or on behalf of *Pérez-Llorca*.

The *Information System* comprises the following elements:

- (i) *Information System Policy*.
- (ii) *Information System Manager*.
- (iii) Internal channel as the preferred reporting channel (*Ethics Channel*).
- (iv) Other internal reporting channels defined in the *Information System Management Procedure*.
- (v) Access to the external Channel managed by the Independent Authority.
- (vi) *Information System Management Procedure*.

The purpose of the *Information System Policy* is to provide adequate protection against retaliation that may be suffered by individuals who make a disclosure about any of the actions or omissions referred to in the applicable legislation and to strengthen the culture of information and the integrity infrastructures of organisations, as well as promoting a culture of information or disclosure as a mechanism to prevent and detect threats to the public interest.

It also helps to prevent possible situations of sexual harassment and gender-based harassment and to promote a culture of prevention of sexual harassment and/or gender-based harassment. The specific details of this protection are set out in the specific Codes of Good Practice for the prevention of sexual harassment, workplace harassment and gender-based harassment. These Codes describe the specific procedure to be followed from the moment a disclosure is received through the *Ethics Channel* and an investigating body is set up.

1. SCOPE

This document incorporates the *Information System Policy* and details the management, investigation and resolution of the disclosures made.

The procedure defines the operation of the *Pérez-Llorca Information System*, which is the set of elements that interact with each other and whose specific purpose is to provide adequate protection against retaliation that may be suffered by individuals who make a disclosure through the *Ethics Channel* about:

- **Any act or omission which may constitute an infringement of European Union law**, provided that they:
 - Fall within the scope of the acts of the European Parliament listed in the Annex to 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 Union law¹.
 - Affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (“TFEU”).
 - Affect the internal market, as referred to in Article 26(2) of the TFEU, including infringements of EU competition rules and aid granted by States, as well as infringements relating to the internal market in relation to acts in breach of corporate tax rules or practices aimed at obtaining a tax advantage that would defeat the object or purpose of corporate tax legislation.
- **Acts or omissions that could constitute a serious or very serious criminal or administrative offence.** In any case, all serious criminal or administrative infringements involving financial loss to the Public Treasury and Social Security will be understood to be included.
- **Disclosures on breaches of the *Code of Ethics* and other internal regulations of Pérez-Llorca and its *Subsidiaries***, regardless of the jurisdiction in which it operates.

The *Information System* is not a complaints box, so any communications of this type will not be processed.

Disclosures regarding the following are excluded from the protection of this procedure:

- Information contained in disclosures that have been rejected by an internal information channel.
- Information linked to complaints about interpersonal conflicts or involving only the whistleblower and the persons to whom the communication or disclosure relates.
- Information which is already public or which constitutes mere rumours.

2. SCOPE OF APPLICATION

The following persons may submit queries or formal complaints through the internal reporting channels established here: (i) any *Member of the Firm*, regardless of professional category: among others,

¹ Irrespective of their qualification under domestic law.

members of the *Management Board*, members of the *Management Committee*, partners, lawyers, employees, paralegals, counsels, of counsels and the rest of the persons under hierarchical subordination of any of the foregoing, and student trainees; (ii) any other person or entity that has any professional relationship with the firm (clients, contractors, subcontractors, suppliers, or any person working for or under the supervision and direction of the same, etc.); (iii) any other person who has obtained information about infringements within the framework of an employment or statutory relationship that has already ended; and (iv) any persons whose employment relationship has not yet commenced, where the infringement information was obtained during the recruitment or pre-employment negotiation process (hereinafter, the “**Whistleblower**”).

Any person who, while being a *Member of the Firm* or having adhered to its internal policies, has knowledge or a well-founded suspicion of the commission of a reportable event, is obliged to report it through *Pérez-Llorca’s Ethics Channel*.

3. INFORMATION SYSTEM

The *Information System* is the preferred channel for reporting the actions or omissions referred to in point [1] above. The *System* allows all the persons referred to in point [2] to report information about the aforementioned infringements, guaranteeing the confidentiality of the identity of the *Whistleblower* and any third party mentioned in the disclosure, as well as the actions taken in the management and processing of the disclosure, and all other rights contained in the applicable legislation.

The *Information System* includes an information channel (hereinafter, the “**Information Channel**” or the “**Ethics Channel**”) that facilitates the submission of information regarding infringements under the *Policy*. The *Ethics Channel* allows disclosures to be made in writing or verbally in the manner provided for in the *Policy* and to the addresses also indicated, or through a digital platform (hereinafter, the “**Firm’s Platform**” or the “**Platform**”).

In order to simplify its use, increase efficiency and protect the *Whistleblower’s* rights in the best possible way, the *Firm’s Platform* is a unique technological platform that integrates all types of disclosures (queries or formal complaints), in compliance with the specific requirements of each applicable regulation and jurisdiction, by automatically dividing the formal complaints received by countries and differentiated sections based on pre-determined criteria on: (i) compliance breaches; (ii) corruption, bribery and conflicts of interest; (iii) equality, discrimination; (iv) general workplace harassment; (v) sexual or gender-based harassment; (vi) LGBTQ-phobic behaviour; (vii) prevention of money laundering and terrorist financing (AML/CFT); (viii) confidentiality, cybersecurity and data protection; and (ix) others.

The *Firm* also has specialised teams for processing formal complaints by subject matter and ensures that the staff handling them receive specific training.

The following reporting channels are integrated into the *Ethics Channel*:

- (i) **Compliance Communication Channel:** the purpose of the Compliance Communication Channel is to receive written or verbal information related to the matters described in section 2, Scope of Application.

- (ii) Harassment Prevention Communication Channel concerning harassment in any of its forms: the purpose of the Harassment Prevention Communication Channel is to receive written or verbal information related to incidents that could constitute workplace harassment, sexual harassment, gender-based harassment, as well as non-compliance with the obligations set out in the Firm's Codes of Practice for the prevention of workplace harassment, sexual harassment and gender-based harassment.

For the purposes of this *Policy* and the accompanying procedure, the matters within the scope of this *Policy* will be collectively referred to as the “**Applicable Rules**”, the disclosure of facts will be referred to as the “**Disclosure**” or the “**Disclosures**”, and the content of these *Disclosures* will be referred to as the “**Information**”.

4. DEFINITIONS OR CONCEPTS

For the purposes of this procedure, the following basic definitions or concepts will be taken into account:

- *Independent Authority for the Protection of Whistleblowers (A.A.I.):* a public law entity with its own legal personality and organisational and functional independence from the executive and the public sector, whose work includes managing the external communications channel, acting as a consultative and advisory body to the Government in matters of whistleblower protection, drawing up schemes for the prevention of crimes in the public sphere and taking on the power to impose penalties in this area.
- *External information channel:* a reporting channel for submitting formal complaints to the *Independent Authority for the Protection of Whistleblowers (A.A.I.)*.
- *Internal information system: Ethics Channel.*
- *Formal complaint or disclosure:* information received in the Internal Reporting System intended to bring potential risks or non-compliance with regulations to the attention of the Internal Reporting System.
- *Whistleblower or informant:* the person who submits the disclosure through the Internal Information System set up by the Firm.
- *Reported or affected person:* the person whom the disclosure is about.
- *Third party mentioned:* person(s) mentioned in the disclosure who is not a whistleblower or a complainant (e.g. witnesses, affected persons, etc.)
- *Person under investigation:* the person against whom the investigation process is initiated will be considered the person under investigation.
- *Investigator:* person in charge of investigating the disclosed facts.

5. REGULATORY FRAMEWORK

The following regulatory provisions have been taken as a reference for the development and implementation of this *Ethics Channel* procedure: Law 2/2023, of 20 February, regulating the protection of whistleblowers and the fight against corruption; 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 Union law; and Organic Law 3/2018 of 5 December on the Protection of Personal Data and Guarantee of Digital Rights, all of which are applicable in Spain. In Portugal, the procedure is governed by Law No. 93/2021 of 20 December, which establishes the General Regime for the Protection of Whistleblowers and transposes the aforementioned Directive (EU) 2019/1937. In Mexico, the General Law on Administrative Responsibilities applies to whistleblower protection in the public sector, as well as the Federal Law on the Protection of Personal Data Held by Individuals, although the country does not currently have a specific general law on comprehensive whistleblower protection in the private sector. In Colombia, Law 2195 of 2022, on Transparency and the Fight Against Corruption, incorporates partial protection mechanisms for whistleblowers, while draft legislation is being processed to establish a broader and more specific whistleblower protection regime.

In countries where there is not yet a specific reporting channel or comprehensive whistleblower protection regulation, this procedure will be applied in line with the protection principles established by international regulations, good governance standards and the most favourable domestic regulations for the *Whistleblower*.

In all cases, the application of the strictest regulations favourable to the *Whistleblower* will prevail, as well as the principles of confidentiality, data protection and non-retaliation, in accordance with international standards of integrity and good governance.

6. INFORMATION SYSTEM MANAGER'S ROLE AND FUNCTIONS

Pérez-Llorca's Management Board has appointed the *Compliance Committee* (hereinafter, the “**System Manager**”) as the body responsible for the management of the *Information System*, by virtue of the resolution adopted on 5 June 2023. The *System Manager* guarantees that files will be processed in a timely manner.

The powers to manage the *Information System* and process any investigation files that may need to be opened have been delegated to the Secretary of the Compliance Committee by virtue of the resolution adopted by said committee on 31 May 2023 (hereinafter, the “**Delegate**”). The *Delegate* will appoint the persons responsible for processing the files according to their specialisation in the relevant matter.

The *System Manager* will carry out its functions independently and autonomously from the rest of the bodies, without receiving any instructions during the process and with all the personal and material resources necessary to do so.

Pérez-Llorca will notify the competent authorities of the designation of the *Compliance Committee* as *System Manager* and of its Secretary as the person to whom the powers described above have been delegated within 10 working days of their appointment. Termination will also be communicated if necessary, with reasons being provided for this termination. For the purposes of the first appointment of

the *System Manager*, this period will be calculated from the creation of these authorities and will follow the procedure to be developed in the policy.

7. WHISTLEBLOWER RIGHTS AND GUARANTEES

All persons involved in the management and investigation of the disclosures received must maintain the confidentiality of the identity of the *Whistleblower*, of the third parties mentioned and of all actions carried out, guaranteeing data protection and preventing access by unauthorised personnel. The *Firm* will require the signature of a confidentiality document (Annex II) setting out the instructions for action and the applicable obligations. The identity of the *Whistleblower* may only be revealed when requested by a judicial authority, the Public Prosecutor's Office or another competent administrative authority in the framework of criminal, disciplinary or sanctioning investigations. In such cases, the *System Manager* will record the request and inform the *Whistleblower*, unless this disclosure could jeopardise the investigation or judicial proceedings. Failure to comply with the duty of confidentiality constitutes a very serious offence and may result in disciplinary penalties in accordance with current regulations.

Whistleblower protection measures include:

- (i) **Anonymity.** The *Whistleblower* will be protected even if they provide information anonymously and can subsequently be identified. This protection will only apply where the *Whistleblower* has reasonable grounds to believe that the information disclosed is truthful and provided that the disclosure has been made in accordance with the formalities set out in this policy and the relevant procedure.
- (ii) **Prohibition of retaliation.** Any form of retaliation, adverse consequence, threat of retaliation or attempted retaliation against the *Whistleblower* for making a disclosure is prohibited. By way of example, the following conduct is considered retaliation:

Suspension, dismissal or termination of the employment or statutory relationship, including non-renewal or early termination of temporary contracts, termination or cancellation of contracts for goods or services, imposition of disciplinary measures, demotion, refusal of promotion, substantial modifications to working conditions, or failure to convert temporary contracts into permanent contracts when there are legitimate expectations; unless these measures are taken in the regular exercise of managerial authority in accordance with the applicable legislation, due to circumstances, facts or infringements that are accredited and unrelated to the submission of the disclosure.

- (a) Reputational damage, economic loss, coercion, intimidation, harassment or ostracism.
- (b) Negative evaluations or references about work or professional performance.
- (c) Blacklisting or dissemination of information which hinders or prevents access to employment or the contracting of services.
- (d) Refusal of training.
- (e) Discrimination or unfavourable or unfair treatment.

- (iii) **Exemption from liability.** The *Whistleblower* will be exempt from any liability arising from making a disclosure or from acquiring or accessing information, provided that there are reasonable grounds to consider that it was necessary to make the disclosure in order to reveal an act or omission in violation of the regulations. This exemption will not affect any criminal liability that may arise from the *Whistleblower*'s conduct.

Protective measures may also apply to: (i) the legal representatives of the employees who advise and support the *Whistleblower*; (ii) natural persons who assist the *Whistleblower* in the disclosure management procedure; (iii) natural persons related to the *Whistleblower* and who may suffer retaliation, such as co-workers or relatives; and (iv) legal entities for whom the *Whistleblower* works or with whom they have a relationship in an employment context, or in which they hold a significant stake. Where applicable, a written record will be made of any protective measures applicable to parties other than the *Whistleblower*.

Whistleblowers will not be exempt from liability for acts or omissions unrelated to the disclosure or that were not necessary to disclose an infringement. Likewise, those who communicate the following will not be protected: (i) information previously rejected by another internal channel; (ii) information relating to interpersonal conflicts that only affect the *Whistleblower* and the persons mentioned in the disclosure; (iii) information that is public or constitutes mere rumour; and (iv) information not related to applicable regulations.

The submission of false disclosures characterised by complete disregard for the truth, bad faith or abuse of rights, will not benefit from the protection measures and may constitute a very serious infringement, giving rise to such disciplinary liability as may be appropriate.

8. RIGHTS OF THE PARTY CONCERNED

The natural person and/or legal entity who is the subject of the facts reported in a *Disclosure* and to whom certain acts or omissions that may constitute an infringement of the *Applicable Rules* are attributed will be regarded as the *Party Concerned* (hereinafter, the “**Party Concerned**”).

The *Party Concerned* will have the right to be informed of the acts or omissions attributed to them and to be heard at any time during the investigation, in the event that it is initiated, provided that the proper conduct of the investigation is safeguarded. They will also have the right to be informed of any decisions the *Firm* may make as a result of the investigation.

At any time during the investigation, the *Party Concerned* may: (i) present their full version of the facts, both verbally and in writing; and (ii) provide the investigation with any documents or testimony deemed appropriate for the clarification of the facts. The *Party Concerned*'s verbal statements will be documented following the same formalities as those set out for verbal *Disclosures*.

The *Party Concerned* will appear before the investigator(s) when required to do so and will have the right to the presumption of innocence, to a defence (and may be assisted by a lawyer), to access the essential elements of the investigation file (provided that such knowledge does not conflict with other rights and legitimate interests of third parties), as well as to the same protection established for *Whistleblowers*, preserving their identity and guaranteeing confidentiality.

The *Party Concerned* may not: (i) threaten, coerce or attempt to influence any person cooperating with the investigation; or (ii) destroy, tamper with or alter any document, data or information for the purpose of obstructing the investigation.

The *Party Concerned* will maintain absolute confidentiality about the existence of the investigation and its content. The *Firm* will provide the *Party Concerned* with a document giving specific instructions on how to act, and will inform them of the obligation of confidentiality. A draft of the document that will be provided to those concerned is attached as **Annex III**.

In the event of a breach of the obligations described above, the *Party Concerned* may be subject to the appropriate disciplinary penalty.

9. RIGHTS AND DUTIES OF PERSONS CALLED TO COOPERATE WITH THE INVESTIGATION

All *Members of the Firm* are called upon to cooperate with an investigation if requested to do so. Simply cooperating with the investigation can never be a reason for any penalty or retaliation.

In particular, they must comply with the following requirements:

- (i) Appearing for interviews to which they may be called, answering the questions put to them.
- (ii) Responding to internal requests for information or documentation.
- (iii) Providing all the documents that serve to accredit the Information.
- (iv) Maintaining absolute confidentiality about the existence of the investigation and its content, without disclosing its existence to any third party. The *Firm* will provide the person in question with a document giving specific instructions on how to act, and will inform them of the obligation of confidentiality. A draft of the document that will be provided to those concerned is attached as **Annex IV**.

Failure to comply with the above obligations may result in such disciplinary liability as may be appropriate.

10. PROTECTION OF PERSONAL DATA

The personal data provided as part of a *Disclosure* and obtained as a result of the corresponding internal investigation (hereinafter, the “**Personal Data**”) will be processed by the personnel designated for this purpose within the *Firm* and solely for the investigation of the facts disclosed, the basis for this processing of *Personal Data* being compliance with Articles 10 and 13 of Law 2/2023, of 20 February, on the protection of persons who report regulatory infringements and the fight against corruption.

As a consequence of the **internal investigation procedure**, it is possible that in certain circumstances it may be necessary to outsource the investigation work, and therefore that a third party may access

Personal Data as a data processor. The *Firm* guarantees at all times that the choice of these third parties is made with the maximum guarantees in terms of data protection and that the corresponding data processing agreement is signed in accordance with Article 28 of the GDPR.

Personal Data subjects may exercise their rights of access, rectification, erasure, limitation, portability, objection and the right not to be subject to a decision based solely on automated processing (where applicable in accordance with the provisions of the personal data protection regulations) by sending an email to the following address: dpo@perezllorca.com. However, should the reported person exercise these rights, this does not mean that the *Whistleblower*'s identifying data will be communicated to them.

Personal Data relating to Information and internal investigations will be kept only for a period of time necessary and proportionate to the purposes of complying with the applicable regulations. Thus (i) the data processed may be kept in the information system only for the time necessary to decide whether or not to open an investigation into the disclosed facts; if it is established that the Information or part of it is not truthful, it must be immediately deleted as soon as this circumstance comes to light, unless the lack of truthfulness may constitute a criminal offence, in which case the information will be kept duly secured for the necessary time during the legal proceedings; (ii) if three months have elapsed since the receipt of the *Disclosure* without any investigation having been initiated, it must be deleted, unless the purpose of the retention is to leave evidence of the operation of the system. Disclosures that have not been acted upon may only be recorded in anonymised form, with no blocking obligation applicable; and (iii) data may not be retained for a period of more than 10 years under any circumstance.

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B. INFORMATION MANAGEMENT PROCEDURE

1. CARRYING OUT THE DISCLOSURE

In the event that the *Whistleblower* believes that there has been a breach of the Applicable Rules, they may submit a written or verbal *Disclosure*. This may be submitted in Spanish, Catalan, Portuguese or English and will be received by the Secretary of the *Compliance Committee*. In any case, anonymous Disclosures are permitted.

1.1. Content of the Disclosure

As a guideline, the *Disclosure* may contain the following information:

- Name and Spanish identity card number (or similar) of the *Whistleblower*.
- Company, entity or body to which they belong.
- Contact details: telephone number, postal address or e-mail address for communication purposes.
- Content of the *Disclosure*: description of the reported facts, the company and the area affected, the date or period of commission and the possible Parties Concerned who may have some involvement in or liability for the facts.
- Relevant information: all relevant information available to the *Whistleblower*, in any medium (paper, audio, video, etc.), must accompany the *Disclosure*.

If the *Whistleblower* wishes to remain anonymous, they may use a pseudonym, and include in the Disclosure only what is outlined in the last two points above.

1.2. Ways of submitting the Disclosure

The *Disclosure* may be submitted in one of the following ways:

WRITTEN DISCLOSURES		
Intranet: Ethics Channel and Pérez-Llorca website	By post, sending the information to the following address: Pérez-Llorca Abogados, S.L.P. A/A Compliance Paseo de la Castellana, 50. 28046 Madrid (Spain)	By sending an email to the following address: canaletico@perezllorca.com
VERBAL DISCLOSURES		
By telephone, or via voice messaging system:	At the request of the whistleblower: (i) face-to-face meeting within seven days of the request for a meeting;	

Secretary of the Compliance Committee: +34 660 082 764	(ii) presence of the Chairman, Secretary of the Compliance Committee and the Compliance Officer.
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Verbal *Disclosures*, including those made via face-to-face meetings, telephone calls or voice messaging systems, will be documented after prior warning and with the *Whistleblower's* consent (Annex V) in one of the following ways: (a) a recording of the conversation in a secure, durable and accessible format; or (b) a complete and accurate transcript of the conversation made by the staff responsible for handling the conversation.

Without prejudice to the *Whistleblower's* rights under data protection regulations, they will be given the opportunity to verify, rectify and accept the transcript of the conversation, providing their signature.

The Secretary of the *Compliance Committee* will transmit this *Disclosure* to the *Compliance Committee's* other members as soon as possible. If the *Disclosure* concerns a member of the *Compliance Committee*, they should refrain from participating in any proceedings related to it.

2. RECEIVING DISCLOSURES THROUGH CHANNELS OTHER THAN THOSE INDICATED IN THIS PROCEDURE

Pérez-Llorca will adopt all the means at its disposal to guarantee the confidentiality of *Disclosures* sent by any means other than those indicated above.

In the event that a *Disclosure* is received by a member of the *Firm* who is not responsible for processing it, they will be obliged to immediately forward it to the *System Manager* and maintain absolute confidentiality as regards its content. Failure to comply with this obligation will constitute a very serious infringement and may give rise to disciplinary liability.

Pérez-Llorca will implement training measures for its members to ensure that they are aware of these obligations, as well as the procedure to be followed in the event that a *Disclosure* is received when a member of the *Firm* is not responsible for its processing.

3. DUTY TO COMMUNICATE TO THE WHISTLEBLOWER AND REGISTRATION OF DISCLOSURES

Once a *Disclosure* has been sent, *Pérez-Llorca* will acknowledge its receipt to the *Whistleblower* within seven calendar days, unless this could jeopardise the confidentiality of the *Disclosure*.

In this acknowledgement, the *Whistleblower* will also be informed that further communications may be made and that additional information may be requested if deemed necessary.

4. PRELIMINARY ANALYSIS OF THE DISCLOSURES RECEIVED

Once a *Disclosure* has been received, the *System Manager* will assign it a registration number and begin its analysis.

The *System Manager* will carry out a preliminary analysis of the *Disclosure*'s content. Upon reviewing the Information, they will categorise the *Disclosure* according to whether it relates to (i) compliance breaches; (ii) corruption, bribery and conflicts of interest; (iii) equality, discrimination; (iv) general workplace harassment; (v) sexual or gender-based harassment; (vi) LGBTQ-phobic behaviour; (vii) prevention of money laundering and terrorist financing (AML/CFT); (viii) confidentiality, cybersecurity and data protection; and (ix) others, and will assign it to the appropriate specialised investigation team (hereinafter, the "**Investigation Team**").

Once this preliminary analysis has been carried out, and depending on its outcome, the *Disclosure* will continue to be processed by the assigned *Investigation Team*, in accordance with the provisions contained in this document and the specific provisions of the *Firm's* Code of Good Practice for the prevention of workplace harassment, sexual harassment and gender-based harassment, or any other applicable internal or external regulations.

If the *System Manager* concludes from the preliminary analysis that the reported facts are not true or do not constitute a breach of the policy, the investigation procedure will be terminated, unless the investigation is anonymous and notification is not possible. This notification will close the file.

5. ADMISSION FOR PROCESSING OF DISCLOSURES THAT FALL UNDER THE COMPETENCE OF THE COMPLIANCE COMMUNICATION CHANNEL

Once the preliminary analysis of the *Disclosure* has been completed, the *Investigation Team* will proceed as follows:

- When the *Disclosure* meets the aforementioned requirements, it will agree to admit it for processing and will initiate the investigation of the facts reported.
- If it finds that the *Disclosure* contains any deficiency that cannot be remedied, it will reject it as inadmissible.
- If it finds that the *Disclosure* contains any deficiency that can be remedied, it will notify the *Whistleblower*, granting them a period of five (5) working days to remedy the deficiency. If these deficiencies are not remedied within the aforementioned period, the *Disclosure* will be deemed not to have been made and will be inadmissible.

Disclosures will be considered inadmissible in the following cases:

- When they do not refer to facts that may constitute an infringement of the Applicable Rules.
- When insufficient information is provided to allow a minimum verification of the facts under investigation.

- When they are not plausible or are manifestly unfounded.
- Where there is no prima facie evidence to support the Information disclosed.
- When deficiencies are not remedied within the time limit indicated in the previous paragraph.

Whether or not a *Disclosure* is admitted, a decision will be brought to the attention of the *Whistleblower* within five (5) working days, unless they are anonymous and notification is not possible.

6. INVESTIGATION

After the disclosure has been accepted for processing, the *Investigation Team*, in order to verify the plausibility of the facts reported, will launch an internal investigation, for which it will appoint an investigator. In all cases, the investigator must be one of the *Firm's* partners or heads of department, specialised in the matter to be investigated.

The *System Manager* may ask the different areas/departments for the information and collaboration they consider necessary to carry out the investigation.

The *System Manager* will open an **investigation file** in which it is essential to include detailed documentation of all the actions carried out and the documents that have been collected in order to obtain sufficient and appropriate evidence. In order to obtain this evidence, they may carry out the actions they deem appropriate, such as reviewing documents or records, analysing processes and procedures, or conducting interviews, among others.

The investigator and the persons assisting them will carry out all investigative measures they deem appropriate to clarify the facts. These measures may consist of:

- Interviews with the *Party Concerned* or with other persons, which may be documented or recorded on a suitable medium for this purpose.
- Requests for information and documentation from the *Party Concerned* or third parties.
- Collecting all the information or documentation deemed necessary from all of the *Firm's* areas or companies, respecting the applicable regulations on data protection, labour matters and respecting the fundamental rights of the *Party Concerned*.
- Requesting support from external investigators where appropriate.
- Any other measures they deem appropriate for the investigation of the facts.

All persons involved in the investigation must maintain strict confidentiality concerning the *Disclosure* and the facts under investigation.

In view of the investigative measures carried out, and at the time deemed most appropriate to ensure the proper conduct of the investigation, the *Compliance Committee* will be responsible, through its Secretary, for informing the *Party Concerned* of (i) the existence of the investigation, providing a brief

summary of the alleged facts disclosed; and (ii) their rights and obligations. In any case, the presumption of innocence and the honour of the persons concerned will be scrupulously respected and they may be heard at any time during the investigation so that they can make statements and provide the evidence they consider appropriate.

The maximum time limit for responding to the investigative measures will not exceed three months following receipt of the *Disclosure* or, if no acknowledgement of receipt was sent to the *Whistleblower*, three months following the expiry of the seven-day period after the *Disclosure* was made. In cases of particular complexity requiring an extension of the time limit, this may be extended by up to a maximum of a further three months, and a written record will be kept of the extension and the circumstances giving rise to such decision.

7. OUTSOURCING OF INVESTIGATIONS, PRESERVATION OF EVIDENCE AND CHAIN OF CUSTODY

The *Information System* provides for the possibility of outsourcing investigations when circumstances so require. This decision may be taken in cases where the technical complexity of the reported facts, the need for specialised knowledge, the existence of conflicts of interest, the workload of the internal team or any other objective circumstance justifies the intervention of external experts. Outsourcing will be carried out in a way that guarantees at all times the confidentiality of information, the protection of personal data and the independence and impartiality of the appointed investigators. The decision to outsource an investigation will be taken by the Secretary of the *Compliance Committee*, the Compliance Officer and the *Compliance Committee* will be informed, which will select the professionals or specialised entities with the necessary qualifications and experience to carry out the investigation. In any case, external investigators will be subject to the same obligations of confidentiality and data protection as the *Firm's* internal staff.

When the nature of the formal complaint or the evidence provided so requires, especially in cases involving sensitive documentation, digital evidence or information susceptible to alteration or destruction, the intervention of a certifying official (notary) may be used to guarantee the chain of custody and the integrity of the evidence. The notary will attest to the existence, content and condition of the documents or evidence at the time of their production or discovery, ensuring their inalterability and authenticity. This measure is particularly applicable in cases where the evidence is expected to be decisive in clarifying the facts or where there is a risk of subsequent manipulation, destruction or questioning of the evidence.

8. COMMUNICATION OF INFORMATION TO THE PUBLIC PROSECUTOR'S OFFICE

The *System Manager* will immediately communicate the Information received to the Public Prosecutor's Office when the facts could be indicative of a crime. If the facts affect the financial interests of the European Union, the information will be forwarded to the European Public Prosecutor's Office.

This notification will be deemed appropriate when, in view of the progress of the investigation (Information reported, documentation obtained in the course of the investigation, results of interviews, etc.), there is sufficient evidence to reasonably conclude that the facts that are the subject of the investigation could be classified as a criminal offence.

The communication of any type of Information to the Public Prosecutor's Office will take place as long as it does not violate the law or any of the constitutional rights of the natural persons and/or legal entities who may be affected by the facts in question.

9. CONCLUSION OF THE INVESTIGATION

The designated investigator will issue a report which, as a guideline, may include the following content:

- Identification of the parties involved.
- The measures carried out.
- The facts considered to be established.
- Possible breaches of the Applicable Rules.
- The disciplinary measures proposed, where appropriate, to avoid repetition of the infringement under investigation.
- Analysis of the functioning of the Firm's internal rules, procedures and policies in the case under investigation and proposal of corrective measures.
- Where appropriate, quantification of the loss or damage suffered.

The *Investigation Team's* report must refer to the evidence, if any, or lack thereof.

The Investigation Report may be resolved by:

- **Closing the file** on the grounds that **the facts are irrelevant** for these purposes, that there is insufficient evidence or that the information is untrue;
- **Closing the file** on the grounds that **bad faith** has been established in the disclosure, proposing to the Human Resources Department the adoption of disciplinary measures against the whistleblower; or
- **Declaring the commission of an irregularity or breach of internal rules or legislation by urging** the Director of Human Resources to apply the relevant disciplinary regime and forwarding it to the *Management Board* for possible further action.

Upon completion of the investigation, the Secretary of the Compliance Committee will submit the report to the *Compliance Committee*, which will decide on the implementation of corrective measures and/or the application of disciplinary measures and penalties.

In the event that the *Disclosure* concerns any member of the *Compliance Committee*, the agreements must be adopted without the intervention of that member.

10. BAD FAITH DISCLOSURES

The *Information System* rejects and penalises disclosures made in bad faith or with the intention of unjustifiably harming third parties. Disclosures will be considered to be made in bad faith if they are made with knowledge of the falsity of the facts reported, with deliberately inaccurate or misleading information, or with the manifest intention of causing damage to the reputation or professional standing of the persons whom the disclosure concerns. If indications of bad faith are detected during the handling of a formal complaint, a specific investigation into the circumstances of the disclosure will be carried out.

If it is confirmed that the disclosure was submitted in bad faith, the person concerned will lose the guarantees of protection established in this procedure and may be subject to disciplinary measures in accordance with applicable regulations, without prejudice to any civil or criminal liability that may arise from their conduct.

However, a disclosure which, after investigation, proves to be unfounded will not be considered to be made in bad faith if the whistleblower acted in good faith and with a reasonable belief in the truth of the facts reported.

11. EXTERNAL INFORMATION CHANNELS

In addition to *Pérez-Llorca's* Communication Channels, there are external Spanish and European information channels available to Whistleblowers. The external information Channels that have been identified to date are listed in **Annex VI**.

The list of available channels will be constantly updated as new external information channels are implemented by the competent authorities.

12. INFORMATION REGISTER

Pérez-Llorca guarantees that the data communicated through the *Information System* will only be accessible to those who are essential to carrying out the investigation. However, access to this information by other persons or even disclosure to third parties will be lawful when necessary for the adoption of disciplinary measures or for the processing of any legal proceedings that may be applicable.

Pérez-Llorca will keep a register of the formal complaints received and internal investigations carried out, thereby ensuring diligent and exhaustive monitoring with the aim of maintaining traceability of the *Information System's* activity. However, the confidentiality requirements provided for in this procedure will be guaranteed in all cases.

This register is not of a public nature, meaning that only at the reasoned request of the competent Judicial Authority, by means of a court order, and in the context of judicial or administrative proceedings related to the subject of the disclosure, will all or part of the content of this register be accessible.

Personal data relating to Information received and internal investigations will only be retained for the period necessary and proportionate to comply with the regulations in force. Data may not be kept for a period longer than 10 years under any circumstances.

13. DISCIPLINARY REGIME

If an **irregularity or non-compliance** is found to have taken place, the Director of Human Resources will decide on the **appropriate disciplinary measures** to be taken, which will be communicated and applied in the manner and in accordance with current labour regulations and the applicable collective bargaining agreement.

Penalties will be proportionate to the gravity of the facts established, taking into account circumstances such as the damage or harm caused, repeated conduct, the degree of involvement, etc. To this end, when it is mandatory to open disciplinary proceedings, a Reasoned Report of Conclusions prepared by the Director of Human Resources will be included in the file, in order to avoid duplication of actions between this Department and the *Information System Manager*.

14. PUBLICATION AND DISSEMINATION

Pérez-Llorca guarantees to provide adequate information in a clear and easily accessible form, at all times, on the use of the internal information channel implemented, as well as the essential principles of the management procedure set out in this document.

Any query, improvement and/or question related to the content of this Procedure, or any concerns arising from its application, should be addressed to the ***Information System Manager***, whom any employee may contact through the means detailed in this document.

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Annex I

Other matters covered by Information System Policy

Pursuant to section 1 of *Pérez-Llorca Abogados, S.L.P.*'s *Information System Policy*, the Compliance Communication Channel will also cover breaches of European Union acts which:

- I. **Come within the scope of the European legislation listed in the Annex to 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 Union law:**
 1. Procedural rules applicable to public procurement and the award of concessions, to the award of contracts in the fields of defence and security, and to the award of contracts by entities operating in the water, energy, transport and postal services sectors and any other contracts, laid down in:
 - (i) Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts (OJ L 94, 28.3.2014, p. 1).
 - (ii) Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).
 - (iii) Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243).
 - (iv) Directive 2009/81/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of procedures for the award of certain works contracts, supply contracts and service contracts by contracting authorities or entities in the fields of defence and security, and amending Directives 2004/17/EC and 2004/18/EC (OJ L 216, 20.8.2009, p. 76).
 2. Review procedures, regulated by
 - (i) Council Directive 92/13/EEC of 25 February 1992 coordinating the laws, regulations and administrative provisions relating to the application of Community rules on the procurement procedures of entities operating in the water, energy, transport and telecommunications sectors (OJ L 76, 23.3.1992, p. 14).
 - (ii) Council Directive 89/665/EEC of 21 December 1989 on the coordination of the laws, regulations and administrative provisions relating to the application of review procedures to the award of public supply and public works contracts (OJ L 395, 30.12.1989, p. 33).
 3. Rules establishing a regulatory and supervisory framework and protection for investors and consumers in Union financial services and capital markets, banking, credit, investment, insurance and reinsurance products, personal or occupational pensions, securities services, investment funds, payment services and activities listed in Annex I to Directive 2013/36/EU of

the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338), laid down in:

- (i) Directive 2009/110/EC of the European Parliament and of the Council of 16 September 2009 on the taking up, pursuit and prudential supervision of the business of electronic money institutions amending Directives 2005/60/EC and 2006/48/EC and repealing Directive 2000/46/EC (OJ L 267, 10.10.2009, p. 7).
- (ii) Directive 2011/61/EU of the European Parliament and of the Council of 8 June 2011 on Alternative Investment Fund Managers and amending Directives 2003/41/EC and 2009/65/EC and Regulations (EC) No 1060/2009 and (EU) No 1095/2010 (OJ L 174, 1.7.2011, p. 1).
- (iii) Regulation (EU) No 236/2012 of the European Parliament and of the Council of 14 March 2012 on short selling and certain aspects of credit default swaps (OJ L 86, 24.3.2012, p. 1).
- (iv) Regulation (EU) No 345/2013 of the European Parliament and of the Council of 17 April 2013 on European venture capital funds (OJ L 115, 25.4.2013, p. 1)
- (v) Regulation (EU) No 346/2013 of the European Parliament and of the Council of 17 April 2013 on European social entrepreneurship funds (OJ L 115, 25.4.2013, p. 18).
- (vi) Directive 2014/17/EU of the European Parliament and of the Council of 4 February 2014 on credit agreements for consumers relating to residential immovable property and amending Directives 2008/48/EC and 2013/36/EU and Regulation (EU) No 1093/2010 (OJ L 60, 28.2.2014, p. 34).
- (vii) Regulation (EU) No 537/2014 of the European Parliament and of the Council of 16 April 2014 on specific requirements regarding statutory audit of public-interest entities and repealing Commission Decision 2005/909/EC (OJ L 158, 27.5.2014, p. 77).
- (viii) Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Regulation (EU) No 648/2012 (OJ L 173, 12.6.2014, p. 84).
- (ix) Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market, amending Directives 2002/65/EC, 2009/110/EC and 2013/36/EU and Regulation (EU) No 1093/2010, and repealing Directive 2007/64/EC (OJ L 337, 23.12.2015, p. 35).
- (x) Directive 2004/25/EC of the European Parliament and of the Council of 21 April 2004 on takeover bids (OJ L 142, 30.4.2004, p. 12).
- (xi) Directive 2007/36/EC of the European Parliament and of the Council of 11 July 2007 on the exercise of certain rights of shareholders in listed companies (OJ L 184, 14.7.2007, p. 17).

- (xii) Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonisation of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC (OJ L 390, 31.12.2004, p. 38).
 - (xiii) Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories (OJ L 201, 27.7.2012, p. 1).
 - (xiv) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).
 - (xv) Directive 2009/138/EC of the European Parliament and of the Council of 25 November 2009 on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II) (OJ L 335, 17.12.2009, p. 1).
 - (xvi) Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190).
 - (xvii) Directive 2002/87/EC of the European Parliament and of the Council of 16 December 2002 on the supplementary supervision of credit institutions, insurance undertakings and investment firms in a financial conglomerate and amending Council Directives 73/239/EEC, 79/267/EEC, 92/49/EEC, 92/96/EEC, 93/6/EEC and 93/22/EEC, and Directives 98/78/EC and 2000/12/EC of the European Parliament and of the Council (OJ L 35, 11.2.2003, p. 1).
 - (xviii) Directive 2014/49/EU of the European Parliament and of the Council of 16 April 2014 on deposit guarantee schemes (OJ L 173, 12.6.2014, p. 149).
 - (xix) Directive 97/9/EC of the European Parliament and of the Council of 3 March 1997 on investor-compensation schemes (OJ L 84, 26.3.1997, p. 22).
 - (xx) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (OJ L 176, 27.6.2013, p. 1).
4. Safety and conformity requirements for products placed on the Union market, as defined and regulated by:
- (i) Regulation (EU) 2023/988 of the European Parliament and of the Council of 10 May 2023 on general product safety, amending Regulation (EU) No 1025/2012 of the European Parliament and of the Council and Directive (EU) 2020/1828 of the European

- Parliament and of the Council, and repealing Directive 2001/95/EC of the European Parliament and of the Council and Council Directive 87/357/EEC (OJ L 135, 23.5.2023, p. 1).
- (ii) Union harmonisation legislation concerning manufactured products, including labelling requirements, other than food, feed, medicinal products for human and veterinary use, plants and live animals, products of human origin and products of plant or animal origin directly related to their future reproduction listed in Annexes I and II to Regulation (EU) 2019/1020 of the European Parliament and of the Council of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 (OJ L 169, 25.6.2019, p. 1).
 - (iii) Directive 2007/46/EC of the European Parliament and of the Council of 5 September 2007 establishing a framework for the approval of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles (Framework Directive) (OJ L 263, 9.10.2007, p. 1).
5. Rules on the commercialisation and use of sensitive and dangerous products, laid down in:
- (i) Directive 2009/43/EC of the European Parliament and of the Council of 6 May 2009 simplifying terms and conditions of transfers of defence-related products within the Community (OJ L 146, 10.6.2009, p. 1).
 - (ii) Directive (EU) 2021/555 of the European Parliament and of the Council of 24 March 2021 on control of the acquisition and possession of weapons (OJ L 115, 6.4.2021, p. 1).
 - (iii) Regulation (EU) No 2019/1148 of the European Parliament and of the Council of 20 June 2019 on the marketing and use of explosives precursors, amending Regulation (EC) No 1907/2006 and repealing Regulation (EU) No 98/2013 (OJ L 186, 11.7.2019, p. 1).
6. Safety requirements in the railway sector regulated by Directive (EU) 2016/798 of the European Parliament and of the Council of 11 May 2016 on railway safety (OJ L 138, 26.5.2016, p. 102).
7. Safety requirements in the civil aviation sector regulated by Regulation (EU) No 996/2010 of the European Parliament and of the Council of 20 October 2010 on the investigation and prevention of accidents and incidents in civil aviation and repealing Directive 94/56/EC (OJ L 295, 12.11.2010, p. 35)
8. Safety requirements in the road transport sector, regulated by:
- (i) Directive 2008/96/EC of the European Parliament and of the Council of 19 November 2008 on road infrastructure safety management (OJ L 319, 29.11.2008, p. 59).
 - (ii) Directive 2004/54/EC of the European Parliament and of the Council of 29 April 2004 on minimum safety requirements for tunnels in the Trans-European Road Network (OJ L 167, 30.4.2004, p. 39).

- (iii) Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC (OJ L 300, 14.11.2009, p. 51).
9. Safety requirements in the maritime sector, regulated by:
- (i) Regulation (EC) No 391/2009 of the European Parliament and of the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations (OJ L 131, 28.5.2009, p. 11).
 - (ii) Regulation (EC) No 392/2009 of the European Parliament and of the Council of 23 April 2009 on the liability of carriers of passengers by sea in the event of accidents (OJ L 131, 28.5.2009, p. 24).
 - (iii) Directive 2014/90/EU of the European Parliament and of the Council of 23 July 2014 on marine equipment and repealing Council Directive 96/98/EC (OJ L 257, 28.8.2014, p. 146).
 - (iv) Directive 2009/18/EC of the European Parliament and of the Council of 23 April 2009 establishing the fundamental principles governing the investigation of accidents in the maritime transport sector and amending Council Directive 1999/35/EC and Directive 2002/59/EC of the European Parliament and of the Council (OJ L 131, 28.5.2009, p. 114).
 - (v) Directive (EU) 2022/993 of the European Parliament and of the Council of 8 June 2022 on the minimum level of training of seafarers (codification) (OJ L 169, 27.6.2022, p. 45).
 - (vi) Council Directive 98/41/EC of 18 June 1998 on the registration of persons sailing on board passenger ships operating to or from ports of the Member States of the Community (OJ L 188, 2.7.1998, p. 35).
 - (vii) Directive 2001/96/EC of the European Parliament and of the Council of 4 December 2001 establishing harmonised requirements and procedures for the safe loading and unloading of bulk carriers (OJ L 13, 16.1.2002, p. 9).
10. Safety requirements regulated by Directive 2008/68/EC of the European Parliament and of the Council of 24 September 2008 on the inland transport of dangerous goods (OJ L 260, 30.9.2008, p. 13).
11. Any offence committed against the protection of the environment covered by Directive 2008/99/EC of the European Parliament and of the Council of 19 November 2008 on the protection of the environment through criminal law (OJ L 328, 6.12.2008, p. 28) or any unlawful conduct in breach of the legislation laid down in the Annexes to Directive 2008/99/EC.
12. Environment and climate standards, laid down in:

- (i) Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).
 - (ii) Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (recast) (OJ L 328, 21.12.2018, p. 82).
 - (iii) Directive (EU) 2023/1791 of the European Parliament and of the Council of 13 September 2023 on energy efficiency and amending Regulation (EU) 2023/955 (recast) (OJ L 231, 20.09.2023, p. 1).
 - (iv) Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2021, p. 1).
13. Standards for sustainable development and waste management, laid down in:
- (i) Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives (OJ L 312, 22.11.2008, p. 3).
 - (ii) Regulation (EU) No 1257/2013 of the European Parliament and of the Council of 20 November 2013 on ship recycling and amending Regulation (EC) No 1013/2006 and Directive 2009/16/EC (OJ L 330, 10.12.2013, p. 1).
 - (iii) Regulation (EU) No 649/2012 of the European Parliament and of the Council of 4 July 2012 concerning the export and import of hazardous chemicals (OJ L 201, 27.7.2012, p. 60).
14. Standards relating to marine, air and noise pollution, laid down in:
- (i) Directive 1999/94/EC of the European Parliament and of the Council of 13 December 1999 relating to the availability of consumer information on fuel economy and CO₂ emissions in respect of the marketing of new passenger cars (OJ L 12, 18.1.2000, p. 16).
 - (ii) Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1).
 - (iii) Directive 2002/49/EC of the European Parliament and of the Council of 25 June 2002 relating to the assessment and management of environmental noise (OJ L 189, 18.7.2002, p. 12).

- (iv) Regulation (EC) No 782/2003 of the European Parliament and of the Council of 14 April 2003 on the prohibition of organotin compounds on ships (OJ L 115, 9.5.2003, p. 1).
- (v) Directive 2004/35/CE of the European Parliament and of the Council of 21 April 2004 on environmental liability with regard to the prevention and remedying of environmental damage (OJ L 143, 30.4.2004, p. 56).
- (vi) Directive 2005/35/EC of the European Parliament and of the Council of 7 September 2005 on ship-source pollution and on the introduction of penalties for infringements (OJ L 255, 30.9.2005, p. 11).
- (vii) Regulation (EC) No 166/2006 of the European Parliament and of the Council of 18 January 2006 concerning the establishment of a European Pollutant Release and Transfer Register and amending Council Directives 91/689/EEC and 96/61/EC (OJ L 33, 4.2.2006, p. 1).
- (viii) Directive 2009/33/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of clean and energy-efficient road transport vehicles (OJ L 120, 15.5.2009, p. 5).
- (ix) Regulation (EC) No 443/2009 of the European Parliament and of the Council of 23 April 2009 setting emission performance standards for new passenger cars as part of the Community's integrated approach to reduce CO₂ emissions from light-duty vehicles (OJ L 140, 5.6.2009, p. 1).
- (x) Regulation (EU) 2024/590 of the European Parliament and of the Council of 7 February 2024 on substances that deplete the ozone layer, and repealing Regulation (EC) No 1005/2009 (OJ L 590, 20.2.2024, p. 1).
- (xi) Directive 2009/126/EC of the European Parliament and of the Council of 21 October 2009 on Stage II petrol vapour recovery during refuelling of motor vehicles at service stations (OJ L 285, 31.10.2009, p. 36).
- (xii) Regulation (EU) 2019/631 of the European Parliament and of the Council of 17 April 2019 setting CO₂ emission performance standards for new passenger cars and for new light commercial vehicles, and repealing Regulations (EC) No 443/2009 and (EU) No 510/2011 (recast) (OJ L 111, 25.4.2019, p. 13).
- (xiii) Regulation (EU) 2023/1804 of the European Parliament and of the Council of 13 September 2023 on the deployment of alternative fuels infrastructure, and repealing Directive 2014/94/EU (OJ L 234, 22.9.2023, p. 1).
- (xiv) Regulation (EU) 2015/757 of the European Parliament and of the Council of 29 April 2015 on the monitoring, reporting and verification of carbon dioxide emissions from maritime transport, and amending Directive 2009/16/EC (OJ L 123, 19.5.2015, p. 55).

- (xv) Directive (EU) 2015/2193 of the European Parliament and of the Council of 25 November 2015 on the limitation of emissions of certain pollutants into the air from medium combustion plants (OJ L 313, 28.11.2015, p. 1).
15. Standards for the protection and management of water and soil, laid down in:
- (i) Directive 2007/60/EC of the European Parliament and of the Council of 23 October 2007 on the assessment and management of flood risks (OJ L 288, 6.11.2007, p. 27).
 - (ii) Directive 2008/105/EC of the European Parliament and of the Council of 16 December 2008 on environmental quality standards in the field of water policy, amending and subsequently repealing Council Directives 82/176/EEC, 83/513/EEC, 84/156/EEC, 84/491/EEC, 86/280/EEC and amending Directive 2000/60/EC (OJ L 348, 24.12.2008, p. 84)
 - (iii) Directive 2011/92/EU of the European Parliament and of the Council of 13 December 2011 on the assessment of the effects of certain public and private projects on the environment (OJ L 26, 28.1.2012, p. 1).
16. Rules on nature protection and biodiversity, laid down in:
- (i) Council Regulation (EC) No 1936/2001 of 27 September 2001 laying down control measures applicable to fishing for certain stocks of highly migratory fish (OJ L 263, 3.10.2001, p. 1).
 - (ii) Regulation (EU) 2019/1241 of the European Parliament and of the Council of 20 June 2019 on the conservation of fisheries resources and the protection of marine ecosystems through technical measures, amending Council Regulations (EC) No 2019/2006, (EC) No 1224/2009 and Regulations (EU) No 1380/2013, (EU) 2016/1139, (EU) 2018/973, (EU) 2019/472 and (EU) 2019/1022 of the European Parliament and of the Council, and repealing Council Regulations (EC) No 894/97, (EC) No 850/98, (EC) No 2549/2000, (EC) No 254/2002, (EC) No 812/2004 and (EC) No 2187/2005 (OJ L 198, 25.7.2019, p. 105).
 - (iii) Regulation (EC) No 1007/2009 of the European Parliament and of the Council of 16 September 2009 on trade in seal products (OJ L 286, 31.10.2009, p. 36).
 - (iv) Council Regulation (EC) No 734/2008 of 15 July 2008 on the protection of vulnerable marine ecosystems in the high seas from the adverse impacts of bottom fishing gears (OJ L 201, 30.7.2008, p. 8).
 - (v) Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (OJ L 20, 26.1.2010, p. 7).
 - (vi) Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23).

- (vii) Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35).
- 17. Rules on chemical substances and mixtures laid down in Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ L 396 of 30.12.2006, p. 1).
- 18. Rules on organic products laid down in Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (OJ L 150, 14.6.2018, p. 1).
- 19. Nuclear safety standards, laid down in:
 - (i) Council Directive 2009/71/Euratom of 25 June 2009 establishing a Community framework for the nuclear safety of nuclear installations (OJ L 172, 2.7.2009, p. 18).
 - (ii) Council Directive 2013/51/Euratom of 22 October 2013 laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption (OJ L 296, 7.11.2013, p. 12).
 - (iii) Council Directive 2013/59/Euratom of 5 December 2013 laying down basic safety standards for protection against the dangers arising from exposure to ionising radiation, and repealing Directives 89/618/Euratom, 90/641/Euratom, 96/29/Euratom, 97/43/Euratom and 2003/122/Euratom (OJ L 13, 17.1.2014, p. 1).
 - (iv) Council Directive 2011/70/Euratom of 19 July 2011 establishing a Community framework for the responsible and safe management of spent fuel and radioactive waste (OJ L 199, 2.8.2011, p. 48).
 - (v) Council Directive 2006/117/Euratom of 20 November 2006 on the supervision and control of shipments of radioactive waste and spent fuel (OJ L 337, 5.12.2006, p. 21).
 - (vi) Council Regulation (Euratom) 2016/52 of 15 January 2016 laying down maximum permitted levels of radioactive contamination of food and feed following a nuclear accident or any other case of radiological emergency, and repealing Regulation (Euratom) No 3954/87 and Commission Regulations (Euratom) No 944/89 and (Euratom) No 770/90 (OJ L 13, 20.1.2016, p. 2).
 - (vii) Council Regulation (Euratom) No 1493/93 of 8 June 1993 on shipments of radioactive substances between Member States (OJ L 148, 19.6.1993, p. 1).
- 20. Union food and animal feed legislation, which is governed by the general principles and requirements defined in Regulation (EC) No 178/2002 of the European Parliament and of the Council of 28 January 2002 laying down the general principles and requirements of food law,

establishing the European Food Safety Authority and laying down procedures in matters of food safety (OJ L 31, 1.2.2002, p. 1).

21. Animal health, regulated by:

- (i) Regulation (EU) 2016/429 of the European Parliament and of the Council of 9 March 2016 on transmissible animal diseases and amending and repealing certain acts in the area of animal health ('Animal Health Law') (OJ L 84, 31.3.2016, p. 1).
- (ii) Regulation (EC) No 1069/2009 of the European Parliament and of the Council of 21 October 2009 laying down health rules as regards animal by-products and derived products not intended for human consumption and repealing Regulation (EC) No 1774/2002 (Animal by-products Regulation) (OJ L 300, 14.11.2009, p. 1).

22. Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No 999/2001, (EC) No 396/2005, (EC) No 1069/2009, (EC) No 1107/2009, (EU) No 1151/2012, (EU) No 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No 1/2005 and (EC) No 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No 854/2004 and (EC) No 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC (Official Controls Regulation) (OJ L 95, 7.4.2017, p. 1).

23. Legislation on the protection and well-being of animals, laid down in:

- (i) Council Directive 98/58/EC of 20 July 1998 concerning the protection of animals kept for farming purposes (OJ L 221, 8.8.1998, p. 23).
- (ii) Council Regulation (EC) No 1/2005 of 22 December 2004 on the protection of animals during transport and related operations and amending Directives 64/432/EEC and 93/119/EC and Regulation (EC) No 1255/97 (OJ L 3, 5.1.2005, p. 1).
- (iii) Council Regulation (EC) No 1099/2009 of 24 September 2009 on the protection of animals at the time of killing (OJ L 303, 18.11.2009, p. 1).
- (iv) Council Directive 1999/22/EC of 29 March 1999 relating to the keeping of wild animals in zoos (OJ L 94, 9.4.1999, p. 24).
- (v) Directive 2010/63/EU of the European Parliament and of the Council of 22 September 2010 on the protection of animals used for scientific purposes (OJ L 276, 20.10.2010, p. 33).

24. Measures setting high standards of quality and safety of organs and substances of human origin, regulated by:

- (i) Directive 2002/98/EC of the European Parliament and of the Council of 27 January 2003 setting standards of quality and safety for the collection, testing, processing, storage and distribution of human blood and blood components and amending Directive 2001/83/EC (OJ L 33, 8.2.2003, p. 30).
 - (ii) Directive 2004/23/EC of the European Parliament and of the Council of 31 March 2004 on setting standards of quality and safety for the donation, procurement, testing, processing, preservation, storage and distribution of human tissues and cells (OJ L 102, 7.4.2004, p. 48).
 - (iii) Directive 2010/53/EU of the European Parliament and of the Council of 7 July 2010 on standards of quality and safety of human organs intended for transplantation (OJ L 207, 6.8.2010, p. 14).
25. Measures setting high standards of quality and safety of medicinal products and products for medical use, regulated by:
- (i) Regulation (EC) No 141/2000 of the European Parliament and of the Council of 16 December 1999 on orphan medicinal products (OJ L 18, 22.1.2000, p. 1).
 - (ii) Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use (OJ L 311, 28.11.2001, p. 67).
 - (iii) Regulation (EU) 2019/6 of the European Parliament and of the Council of 11 December 2018 on veterinary medicinal products and repealing Directive 2001/82/EC (OJ L 004, 7.1.2019, p. 43).
 - (iv) Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human and veterinary use and establishing a European Medicines Agency (OJ L 136, 30.4.2004, p. 1).
 - (v) Regulation (EC) No 1901/2006 of the European Parliament and of the Council of 12 December 2006 on medicinal products for paediatric use and amending Regulation (EEC) No 1768/92, Directive 2001/20/EC, Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 378, 27.12.2006, p. 1).
 - (vi) Regulation (EC) No 1394/2007 of the European Parliament and of the Council of 13 November 2007 on advanced therapy medicinal products and amending Directive 2001/83/EC and Regulation (EC) No 726/2004 (OJ L 324, 10.12.2007, p. 121).
 - (vii) Regulation (EU) No 536/2014 of the European Parliament and of the Council of 16 April 2014 on clinical trials on medicinal products for human use, and repealing Directive 2001/20/EC (OJ L 158, 27.5.2014, p. 1).
26. Patients' rights regulated by Directive 2011/24/EU of the European Parliament and of the Council of 9 March 2011 on the application of patients' rights in cross-border healthcare (OJ L 88, 4.4.2011, p. 45).

27. Manufacture, presentation and sale of tobacco and tobacco-related products, regulated by Directive 2014/40/EU of the European Parliament and of the Council of 3 April 2014 on the approximation of the laws, regulations and administrative provisions of the Member States concerning the manufacture, presentation and sale of tobacco and related products and repealing Directive 2001/37/EC (OJ L 127, 29.4.2014, p. 1).
28. Consumer rights and consumer protection, regulated by:
 - (i) Directive 98/6/EC of the European Parliament and of the Council of 16 February 1998 on consumer protection in the indication of the prices of products offered to consumers (OJ L 80, 18.3.1998, p. 27).
 - (ii) Directive (EU) 2019/770 of the European Parliament and of the Council of 20 May 2019 on certain aspects concerning contracts for the supply of digital content and digital services (OJ L 136, 22.5.2019, p. 1).
 - (iii) Directive (EU) 2019/771 of the European Parliament and of the Council of 20 May 2019 on certain aspects concerning contracts for the sale of goods, amending Regulation (EU) 2017/2394 and Directive 2009/22/EC, and repealing Directive 1999/44/EC (OJ L 136, 22.5.2019, p. 28).
 - (iv) Directive 2002/65/EC of the European Parliament and of the Council of 23 September 2002 concerning the distance marketing of consumer financial services and amending Council Directive 90/619/EEC and Directives 97/7/EC and 98/27/EC (OJ L 271, 9.10.2002, p. 16).
 - (v) Directive 2005/29/EC of the European Parliament and of the Council of 11 May 2005 concerning unfair business-to-consumer commercial practices in the internal market and amending Council Directive 84/450/EEC, Directives 97/7/EC, 98/27/EC and 2002/65/EC of the European Parliament and of the Council and Regulation (EC) No 2006/2004 of the European Parliament and of the Council ('Unfair Commercial Practices Directive') (OJ L 149, 11.6.2005, p. 22).
 - (vi) Directive 2008/48/EC of the European Parliament and of the Council of 23 April 2008 on credit agreements for consumers and repealing Council Directive 87/102/EEC (OJ L 133, 22.5.2008, p. 66).
 - (vii) Directive 2011/83/EU of the European Parliament and of the Council of 25 October 2011 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC of the European Parliament and of the Council and repealing Council Directive 85/577/EEC and Directive 97/7/EC of the European Parliament and of the Council (OJ L 304, 22.11.2011, p. 64).
 - (viii) Directive 2014/92/EU of the European Parliament and of the Council of 23 July 2014 on the comparability of fees related to payment accounts, payment account switching and access to payment accounts with basic features (OJ L 257, 28.8.2014, p. 214).

29. Directive 2002/58/EC of the European Parliament and of the Council of 12 July 2002 concerning the processing of personal data and the protection of privacy in the electronic communications sector (Directive on privacy and electronic communications) (OJ L 201, 31.7.2002, p. 37).
30. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1).
31. Directive (EU) 2022/2555 of the European Parliament and of the Council of 14 December 2022 on measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972, and repealing Directive (EU) 2016/1148 (NIS 2 Directive) (OJ L 333, 27.12.2022, p. 80).
32. Financial services, regulated in:
 - (i) Directive 2009/65/EC of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities (UCITS) (OJ L 302, 17.11.2009, p. 32).
 - (ii) Directive (EU) 2016/2341 of the European Parliament and of the Council of 14 December 2016 on the activities and supervision of institutions for occupational retirement provision (IORPs) (OJ L 354, 23.12.2016, p. 37).
 - (iii) Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC (OJ L 157, 9.6.2006, p. 87).
 - (iv) Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC (OJ L 173, 12.6.2014, p. 1).
 - (v) Directive 2013/36/EU of the European Parliament and of the Council of 26 June 2013 on access to the activity of credit institutions and the prudential supervision of credit institutions and investment firms, amending Directive 2002/87/EC and repealing Directives 2006/48/EC and 2006/49/EC (OJ L 176, 27.6.2013, p. 338).
 - (vi) Directive 2014/65/EU of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments and amending Directive 2002/92/EC and Directive 2011/61/EU (OJ L 173, 12.6.2014, p. 349).
 - (vii) Regulation (EU) No 909/2014 of the European Parliament and of the Council of 23 July 2014 on improving securities settlement in the European Union and on central securities depositories and amending Directives 98/26/EC and 2014/65/EU and Regulation (EU) No 236/2012 (OJ L 257, 28.8.2014, p. 1).

- (viii) Regulation (EU) No 1286/2014 of the European Parliament and of the Council of 26 November 2014 on key information documents for packaged retail and insurance-based investment products (PRIIPs) (OJ L 352, 9.12.2014, p. 1).
 - (ix) Regulation (EU) 2015/2365 of the European Parliament and of the Council of 25 November 2015 on transparency of securities financing transactions and of reuse and amending Regulation (EU) No 648/2012 (OJ L 337, 23.12.2015, p. 1).
 - (x) Directive (EU) 2016/97 of the European Parliament and of the Council of 20 January 2016 on insurance distribution (OJ L 026, 2.2.2016, p. 19).
 - (xi) Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (OJ L 168, 30.6.2017, p. 12).
33. Prevention of money laundering and terrorist financing, governed by:
- (i) Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council, and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC (OJ L 141, 5.6.2015, p. 73).
 - (ii) Regulation (EU) 2023/1113 of the European Parliament and of the Council of 31 May 2023 on information accompanying transfers of funds and certain crypto-assets and amending Directive (EU) 2015/849 (OJ L 150, 9.6.2023, p. 1).
 - (iii) Regulation (EU) 2023/1114 of the European Parliament and of the Council of 31 May 2023 on markets in crypto-assets, and amending Regulations (EU) No 1093/2010 and (EU) No 1095/2010 and Directives 2013/36/EU and (EU) 2019/1937 (OJ L 150, 9.6.2023, p. 40).
34. Regulation (EU) No 376/2014 of the European Parliament and of the Council of 3 April 2014 on the reporting, analysis and follow-up of occurrences in civil aviation, amending Regulation (EU) No 996/2010 of the European Parliament and of the Council and repealing Directive 2003/42/EC of the European Parliament and of the Council and Commission Regulations (EC) No 1321/2007 and (EC) No 1330/2007 (OJ L 122, 24.4.2014, p. 18).
35. Directive 2013/54/EU of the European Parliament and of the Council of 20 November 2013 concerning certain flag State responsibilities for compliance with and enforcement of the Maritime Labour Convention, 2006 (OJ L 329, 10.12.2013, p. 1).
36. Directive 2009/16/EC of the European Parliament and of the Council of 23 April 2009 on port State control (OJ L 131, 28.5.2009, p. 57).

37. Directive 2013/30/EU of the European Parliament and of the Council of 12 June 2013 on safety of offshore oil and gas operations and amending Directive 2004/35/EC (OJ L 178, 28.6.2013, p. 66).
- II. **Affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union² (“TFEU”).**
- III. **They affect the internal market, as referred to in Article 26(2) of the TFEU³, including infringements of EU competition rules and aid granted by States, as well as infringements relating to the internal market in relation to acts in breach of corporate tax rules or practices aimed at obtaining a tax advantage that would defeat the object or purpose of the corporate tax law².**

² Article 325 of the Treaty on the Functioning of the European Union:

“1. The Union and the Member States shall counter fraud and any other illegal activities affecting the financial interests of the Union through measures to be taken in accordance with this Article, which shall act as a deterrent and be such as to afford effective protection in the Member States, and in all the Union's institutions, bodies, offices and agencies.

2. Member States shall take the same measures to counter fraud affecting the financial interests of the Union as they take to counter fraud affecting their own financial interests.

3. Without prejudice to other provisions of the Treaties, the Member States shall coordinate their action aimed at protecting the financial interests of the Union against fraud. To this end they shall organise, together with the Commission, close and regular cooperation between the competent authorities.

4. The European Parliament and the Council, acting in accordance with the ordinary legislative procedure, after consulting the Court of Auditors, shall adopt the necessary measures in the fields of the prevention of and fight against fraud affecting the financial interests of the Union with a view to affording effective and equivalent protection in the Member States and in all the Union's institutions, bodies, offices and agencies.

5. The Commission, in cooperation with Member States, shall each year submit to the European Parliament and to the Council a report on the measures taken for the implementation of this Article.”

³ Article 26.2 of the Treaty on the Functioning of the European Union:

“2. The internal market shall comprise an area without internal frontiers in which the free movement of goods, persons, services and capital is ensured in accordance with the provisions of the Treaties.”

Annex II

Draft confidentiality agreement

CONFIDENTIALITY AGREEMENT

I, [*], [identify position and company], with Spanish Identity Card/Passport number [*], hereby declare that I am aware that by accessing the information provided by Pérez-Llorca Abogados, S.L.P. within the framework of its *Information System* and by receiving the disclosure with registration number [*] (the “**Disclosure**”) I am obliged to comply with the safeguards laid down in Law 2/2023, of 20 February, on the protection of persons who report regulatory infringements and the fight against corruption.

To this effect, I declare that I am aware that:

1. I am obliged to maintain absolute confidentiality regarding the content of the *Disclosure*, the identity of the *Whistleblower* who has submitted it and of any other third party mentioned therein, as well as all actions carried out to manage and process the *Disclosure*.
2. I am not authorised to disclose or share the information described in the preceding paragraph with any person unless expressly authorised to do so by *Pérez-Llorca*.
3. I undertake to respect and abide by all legal provisions that may be applicable to ensure compliance with the aforementioned statements.

In witness thereof, I sign this document in the place and on the date indicated.

Signature: _____

Name and surname(s) [*]

Place: [*]

Date: [*]

Annex III

Draft legal hold addressed to the Party Concerned

PLEASE READ THIS EMAIL IN ITS ENTIRETY

CONFIDENTIAL: DO NOT FORWARD THIS EMAIL

SUBJECT: [*]

You have been identified as a person who may have had some kind of relationship with and/or knowledge of [succinctly identify the facts that are the subject of the disclosure/investigation that may be related to the person concerned]

As a consequence, this internal notification (hereinafter, the “**Notification**”) directs you to refrain from taking any action whatsoever in relation to this matter without the prior authorisation of Pérez-Llorca Abogados, S.L.P. In addition, you are required to retain certain documentation and information in accordance with the terms set out below. The obligations arising due to the Notification will remain until further written directions are given by the *Firm*.

In the next few days, you will receive a communication or call indicating the next steps to be taken.

In order to ensure the confidentiality of Pérez-Llorca’s information and documentation, you are directed not to discuss this matter with any person, including those within the Firm, except as strictly necessary to comply with the requirements of this *Notification*. If you are contacted by anyone outside the Firm in relation to this matter, please contact Pérez-Llorca’s Chief Legal Officer immediately.

Thank you in advance for your cooperation in this matter.

SECTION I.

ACKNOWLEDGEMENT OF RECEIPT OF NOTIFICATION

Please reply to this email within two (2) days of receiving the *Notification*, solely to acknowledge receipt thereof and confirm that you have read, understood and agree to comply with its contents. If you do not acknowledge receipt within this period, the *Notification* will be sent to the partner responsible for your department.

SECTION II.

THE SCOPE OF YOUR OBLIGATION TO KEEP RECORDS AND INFORMATION

You should retain all records and information related to the matter in question. Accordingly, you must not destroy, delete or modify any such records or information and you must take appropriate action to stop any actions that, even if routine or automated, could destroy, delete or modify any such records or information. Your obligation to retain such records or information extends to any type, form or source in which they may be found. Records or information that are the subject of the *Notification* include, for example:

- **types of records and information:** electronically stored information, paper documentation, etc.;
- **file types:** emails, diaries, PDFs, Excel documents, PowerPoint presentations, Word documents, etc. This includes all drafts and final versions (i.e. all non-identical copies); and
- **sources of records and information:** hard drives, shared storage, DVDs, CDs, flash drives, mobile devices (tablets and smartphones), applications or services provided through websites or in the cloud; sources of records and information need not be owned by the Firm to be subject to the obligations contained in this Notification if Pérez-Llorca has the right to request such records or information from that source; this means that your personal computers and devices, and records and information held by third parties may be subject to the obligations contained in this Notification.

The above lists are provided for illustrative purposes only and are not exhaustive. If you are unsure about whether specific records or information are subject to this Notification, please retain them. If required, you may request assistance from Pérez-Llorca's Chief Legal Officer.

Failure to retain records and information subject to this *Notification* may result in the imposition of a penalty against you by the Firm.

SECTION III.

TIMEFRAME OF RECORDS AND INFORMATION

The records and information subject to this *Notification* cover the following timeframe:

FROM: [*].

UNTIL: *Pérez-Llorca* notifies you in writing that the obligations contained in the *Notification* cease to apply.

Annex IV

Draft legal hold addressed to persons collaborating with the investigation

PLEASE READ THIS EMAIL IN ITS ENTIRETY

CONFIDENTIAL: DO NOT FORWARD THIS EMAIL

SUBJECT: [*]

You have been identified as a person who may have had some kind of relationship with and/or knowledge of [succinctly identify the facts that are the subject of the *Disclosure*/investigation that may be related to the person collaborating with the investigation]

In order to ensure the success of the checks currently being carried out by Pérez-Llorca Abogados, S.L.P., this internal notification (hereinafter, the “**Notification**”) directs you to retain all the documentation and information in your possession relating to [subject matter of the investigation], which may be requested from you in the near future. Your obligation to retain such records or information extends to any type, form or source in which they may be found.

You are also requested to refrain from taking any action in relation to [subject matter of the investigation], which this *Notification* concerns, without the prior approval of Pérez-Llorca’s Chief Legal Officer.

In order to ensure the confidentiality of the *Firm*’s information and documentation, you are directed not to discuss this matter with any person, including those within the *Firm*, except as strictly necessary to comply with the requirements of this *Notification*. If you are contacted by anyone outside *Pérez-Llorca* in relation to this matter, please contact Pérez-Llorca’s Chief Legal Officer immediately.

In order to be able to adequately follow up on this matter, we would be grateful if you could reply to this email for the sole purpose of acknowledging receipt of the *Notification* and confirming that you have read, understood and agree to comply with its contents. You will soon receive further information on the next steps.

Thank you in advance for your cooperation in this matter.

Annex V

Consent form for the recording or transcription of verbal Disclosures

Mr/Ms Chairperson of the *Compliance Committee*:

In [XX], on [XX] [XX] [XXXX]

Dear Mr/Ms Chairperson,

For all legal purposes, Mr/Ms [XX], as the whistleblower of a potential infringement that may be reported under the *Information System* of Pérez-Llorca Abogados, S.L.P., expressly gives consent to the disclosure of the facts documented and/or supported by any means provided for in the applicable regulations.

Yours faithfully,

Mr/Ms [XX]

Annex VI

List of external information channels

- National Anti-Fraud Coordination Service channel (*Canal del Servicio Nacional de Coordinación Antifraude*) (<https://www.igae.pap.hacienda.gob.es/sitios/igae/es-ES/snca/Paginas/ComunicacionSNCA.aspx>).
- Anti-fraud postbox - Recovery and Resilience Mechanism's whistleblowing channel (*Buzón antifraude - Canal de denuncias del Mecanismo para la Recuperación y Resiliencia*) (<https://planderecuperacion.gob.es/buzon-antifraude-canal-de-denuncias-del-mecanismo-para-la-recuperacion-y-resiliencia>).
- Anti-Fraud Office of Catalonia (*Oficina Antifraude de Cataluña*) (<https://seuelectronica.antifrau.cat/es/denuncia.html>).
- Andalusian Anti-Fraud Office (*Oficina Andaluza Antifraude*) (<https://buzon.antifraudeandalucia.es/#/>).
- Complaints channel of the Xunta de Galicia's transparency and open government portal (*Canal de denuncias del portal de transparencia y gobierno abierto de la Xunta de Galicia*) (https://transparencia.xunta.gal/canle-de-denuncias?langId=es_ES).
- Cantabria Citizens Advice Bureau (*Oficina de atención a la ciudadanía de Cantabria*) ([https://www.federcantabria.es/prevencion-del-riesgo-de-fraude#:~:text=Canales%20de%20denuncia&text=Por%20Internet%20a%20trav%C3%A9s%20buz%C3%B3n,\(desde%20fuera%20de%20Cantabria\)](https://www.federcantabria.es/prevencion-del-riesgo-de-fraude#:~:text=Canales%20de%20denuncia&text=Por%20Internet%20a%20trav%C3%A9s%20buz%C3%B3n,(desde%20fuera%20de%20Cantabria))).
- Complaints channel of the Government of Aragon (*Canal de denuncias del Gobierno de Aragón*) (<https://www.aragon.es/-/next-generation-eu-antifraude#anchor4>).
- Anti-corruption channel of the Principality of Asturias (*Canal de lucha contra la corrupción del Principado de Asturias*) ([https://transparencia.asturias.es/detalle/-/categories/1035112?p_r_p_categoryId=1035112&_com_liferay_asset_categories_navigation_web_portlet_AssetCategoriesNavigationPortlet_articleId=2627345&articleId=2627345&title=Canal de lucha contra la corrupción&redirect=https://transparencia.asturias.es/general/-/categories/1035112?p_r_p_categoryId=1035112](https://transparencia.asturias.es/detalle/-/categories/1035112?p_r_p_categoryId=1035112&_com_liferay_asset_categories_navigation_web_portlet_AssetCategoriesNavigationPortlet_articleId=2627345&articleId=2627345&title=Canal+de+lucha+contra+la+corrupción&redirect=https://transparencia.asturias.es/general/-/categories/1035112?p_r_p_categoryId=1035112)).
- Office for the Prevention and Fight against Corruption in the Balearic Islands (*Oficina de Prevención y Lucha contra la Corrupción en las Illes Balears*) (<https://www.oaib.es/denuncias/>).
- Municipal Office against Fraud and Corruption of the Community of Madrid (*Oficina Municipal contra el Fraude y la Corrupción de la Comunidad de Madrid*) (<https://www.madrid.es/portales/munimadrid/es/Inicio/El-Ayuntamiento/Denuncias/?vgnextfmt=default&vgnextoid=789a088847b26810VgnVCM2000001f4a900aRCRD&vgnnextchannel=ce069e242ab26010VgnVCM100000dc0ca8c0RCRD&idCapitulo=11922007&rm=00369bbb53158610VgnVCM1000001d4a900aRCRD>).

- Agency for the Prevention and Combating of Fraud and Corruption of the Valencian Community (<https://www.antifraucv.es/buzon-de-denuncias-2/>).

