

Whistleblowing Channel Policy (Internal Information Channel)

1 INTRODUCTION

CONSTRUCCIONES RUBAU, S.A. (hereinafter, **RUBAU**) has enabled an internal mechanism to report possible breaches (Internal Information Channel) in accordance with the provisions of Law 2/2023 of 20 February, regulating the protection of individuals reporting regulatory and anti-corruption violations, as well as doubts and queries in relation to the interpretation and application of its Criminal Risk Prevention Programme (hereinafter, Programme).

1.1 What should be reported?

- ✓ Any breach of the Code of Ethics or other internal regulations, processes, and controls that are part of the RUBAU Programme.
- ✓ Any violation of applicable law.
- ✓ Any contingency which may pose a risk to the reputation of RUBAU.
- ✓ Doubts or queries in relation to the implementation of the Programme.

In any case, the content of the report must be related to (i) the actions of RUBAU employees; (ii) the actions of collaborators or sales agents, suppliers, contractors, subcontractors and other third parties to whom RUBAU is related or professionally linked; or (iii) doubts about the Programme.

1.2 What is the Internal Information Channel?

The Internal Information Channel consists of a specially enabled online platform accessible via the following link: <https://denuncias.rubau.com>.

2 ESSENTIAL PRINCIPLES AND GUARANTEES OF THE USE AND HANDLING OF THE INTERNAL INFORMATION CHANNEL

- ✓ **Guarantee of confidentiality:** RUBAU guarantees that (i) the identity of people making a report; (ii) the identity of any other person affected or mentioned in the report; and (iii) the actions carried out, will be confidential and may not be disclosed or communicated to unauthorised persons.
- ✓ **Anonymity:** reports may be made anonymously, i.e., without the need for the reporting party to identify themselves.
- ✓ **Prohibition of retaliation:** RUBAU will not adopt any kind of retaliation or negative consequence towards people who make a report in good faith.
- ✓ **Diligent and impartial handling of the report:** the report will be processed in accordance with the requirements of Law 2/2023, in an objective manner and avoiding possible situations of conflicts of interest.
- ✓ **Right to report through a face-to-face meeting with the Head of the Internal Information Channel:** this must take place within a maximum period of seven (7) calendar days from its request. The face-to-face meeting must be documented through (i) a recording of the conversation or (ii) a full and accurate transcription of the conversation. It will be possible to

listen to the recording and/or check, rectify, and accept — by means of a signature — the transcript of the conversation.

- ✓ **Right to contact independent authorities (external channel)** through the tools they provide.
- ✓ **Rights regarding the protection of personal data** pursuant to Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, to Spanish Organic Law 3/2018 of 5 December on the protection of personal data and the guarantee of digital rights, and to Spanish Law 2/2023 of 20 February governing the protection of individuals reporting regulatory and anti-corruption breaches.
- ✓ **Other rights included in Law 2/2023** of 20 February, governing the protection of individuals reporting regulatory and anti-corruption violations.

3 GUIDE TO THE USE OF THE INTERNAL INFORMATION CHANNEL

Without prejudice to the guarantees and rights described in the section above, it is important to highlight the following points about the use of the Internal Information Channel:

- ✓ The **Internal Information Channel is managed by the Head of the Internal Information Channel**, who is also the Compliance Officer of RUBAU. This person is in charge of promoting the management of the Ethical Channel and the diligent processing of any internal investigations.
- ✓ The following individuals will have access **to the reports received through the Internal Information Channel**: (i) the Compliance Officer, in their capacity as Head of the Internal Information Channel; (ii) the members of the Governing Body; (iii) in the event of having to impose sanctions, the Head of the HR Department or the person or body in charge of adopting disciplinary measures; (iv) in the event of having to adopt legal measures, the Head of the Legal Department; and (v) where appropriate, the data processors who may be appointed as, for example, advisors or managers, whether internal or external.
- ✓ The **Internal Information Channel may only be used** to report the facts or queries referenced above (see "What should be reported through the Internal Information Channel?").
- ✓ **Misuse of the Internal Information Channel** may be punished. For example, if the facts reported are false or in bad faith.
- ✓ All RUBAU employees are **obliged to report any breaches** of the Programme or applicable legislation of which they gain knowledge.

4 DATA PROTECTION RIGHTS

4.1 Data Controller

Identity: CONSTRUCCIONES RUBAU, S.A.

Registered office: Calle Comercio 42, 17463 Flaçà (Girona)

Tax code: A17013863

Telephone: +34 972 21 45 50

4.2 Purpose of the processing

The personal data provided in the report will be processed for the purpose of attending to and analysing the report, investigating the reported facts, and adopting the relevant corrective measures, whether disciplinary or contractual, in order to comply with the due diligence and control of RUBAU.

4.3 Categories of personal data

The personal data processed by RUBAU will be the data provided in the report by the reporting party, as well as any other data which may be collected as a result of the possible investigation launched in accordance with the procedure indicated for the RUBAU Internal Information Channel.

4.4 Anonymous and confidential nature

The reporting party may identify themselves, but may also report any facts anonymously. In any case, both the personal data and the information will be processed confidentially.

Although the identification of the reporting party is not mandatory and the reporting party may choose not to provide their identification or contact details, this information may help with the satisfactory fulfilment of the investigation. The reporting party may also identify themselves at a later point after having submitted the report or may provide additional documentation or information at a later point in the process.

The interventions of witnesses and affected parties will be strictly confidential.

4.5 Lawfulness of the processing

The lawfulness for RUBAU to process the data provided by data subjects is the public interest (Art. 6(1)(e) GDPR) and compliance with a legal obligation (Art. 6(1)(c) GDPR).

4.6 Retention

The information provided through the Internal Information Channel will be retained for the time necessary to decide on the appropriateness of initiating an investigation into the reported facts and, where appropriate, for any additional period needed to comply with the applicable legal or internal regulations.

The personal data of the reporting party and of all the parties involved will be retained on the platform of the Internal Information Channel only for the time necessary to decide on the appropriateness of initiating an investigation into the reported facts, which will never exceed three (3) months from the report having been submitted. Once this maximum period has elapsed, the data will be erased from the Internal Information Channel, without prejudice to the retention and processing of such data which the investigation team may continue to carry out in order to proceed with the investigation.

After its erasure, the data will be encrypted for the legally established periods.

4.7 Data recipients

- a) Authorities which may intervene in the investigation or possible judicial procedure.

- b) Individuals who may be involved in the actual investigation.
- c) National security forces and bodies and competent courts.
- d) Third parties which RUBAU may use to operate the Internal Information Channel, for example, (i) the data hosting platform that supports the Internal Information Channel or (ii) individuals to whom the investigation may be assigned, such as lawyers or other advisors, among others.

4.8 Exercise of rights

- a) **Rights of the reporting party:** at any time, the reporting party may exercise their rights of access (to their own personal data, but not to the data of other possible parties involved in or affected by the investigation), rectification, erasure, objection, restriction of processing, and data portability by sending a letter to the address indicated or an email to rgpd@rubau.com, duly identifying themselves as a user of the Internal Information Channel service, with the limits established in the applicable regulation.
- b) **Rights of the person involved in the reported facts:** right to be informed in the shortest possible time that they are involved in an investigation process, as a result of a report relating to them or their actions. The aforementioned report will include the following minimum content: the body in charge of handling the report; the reported facts; the applicable rights; the procedure for processing the report; and all the information relating to data processing listed in the section above. Right of access to recorded data, except for the identity of the reporting party and the personal data of other individuals affected by the file, and right to rectification of personal data that is inaccurate or incomplete. Likewise, they will have the right to be informed of the resolution or dismissal of the report, where appropriate. If the notification sent to the person involved in the reported facts jeopardises the ability of RUBAU to investigate or effectively collect evidence, due to the risk of destruction or alteration of evidence by the person affected by the report, they may delay said right to be informed.

The person involved in the reported facts may exercise other rights provided for by data protection regulations: erasure (according to the timeframes for the retention of personal data covered by current legislation), restriction, and portability with respect to their personal data by sending a letter to the address indicated or an email to rgpd@rubau.com, duly identifying themselves as a party affected by an internal investigation, as long as this is compatible with the successful completion of the aforementioned investigation.

If they consider that their right to data protection has been violated, any party may lodge a complaint with the Spanish Data Protection Agency (www.aepd.es).