

Ethical Channel Policy

1. Objective

To establish a reliable and secure mechanism for employees and collaborators to report misconduct or ethical concerns within the organization.

2. Scope

Applies to all employees, contractors, and stakeholders of the organization.

3. Definitions

Complaint: Report made by an employee or collaborator about suspicious or inappropriate activities.

Whistleblower: Person who makes the complaint.

4. Complaint Procedure

Complaints can be made anonymously or non-anonymously.

They must be submitted through designated channels: (example: email, web portal).

They should include all relevant information and be as detailed as possible.

5. Whistleblower Protection

The organization guarantees confidentiality and protection against retaliation for whistleblowers.

Retaliation of any kind against whistleblowers is unacceptable and subject to disciplinary action.

6. Investigation and Follow-up

All received complaints will be investigated in a timely and objective manner.

Appropriate corrective measures will be taken if evidence of misconduct is found.

7. Reporting and Recording

The organization will maintain a record of all complaints and their status.

Periodic reports will be prepared for senior management on the activity of the whistleblowing channel.

8. Review and Update of the Policy

This policy will be reviewed annually and updated as necessary to ensure its effectiveness and compliance with applicable laws.

9. Senior Management Commitment Statement

The senior management commits to ensuring that the whistleblowing channel functions effectively and that the confidence and security of the whistleblowers are maintained.

10. Contact for Inquiries

For any inquiries related to this policy, contact: Internal Manager of the Complaint System (canaletico@zubicar.es)