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Note: the red arrow symbol indicates sections or paragraphs that have been modified since the previous edition.

Departments affected:

Issued by:

Department:

Approved by:

Department:

1.OBJECTIVE

- 1.1. To define the scope and operation of the Ethics Channel within the framework of IDE's Criminal Risk Management System (SGRP).
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2.SCOPE

- 2.1. CRMS
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3.RESPONSIBLE

- 3.1. Administrative Body, Regulatory Compliance Committee and the individual designated to handle investigation or preliminary investigation files.
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4.GENERAL CONSIDERATIONS

4.1. Purpose

- 4.1.1. The purpose of this procedure is to regulate the operating rules of the IDE Ethics Channel, defining the legal status of the complainant and the person against whom the complaint is made, as well as the functions and responsibilities of each of the bodies involved in its management and the procedure for processing complaints.
- 4.1.2. The Ethics Channel incorporates, in its configuration and operation, the legal requirements and guarantees for the protection of the complainant and the accused set out in the following relevant regulations and standards:
- 4.1.2.1. Law 3/2018, of 5 December, on the Protection of Personal Data and the guarantee of digital rights (Data Protection Law) and Organic Law 7/2021, of 26 May, on the protection of personal data processed for the purposes of prevention, detection, investigation and prosecution of criminal offences and the enforcement of criminal penalties.
- 4.1.2.2. Directive (EU) 2019/1937 of 23 October 2019 on the protection of persons who report breaches of Union law and Law 2/2023 of 20 February regulating the protection of persons who report regulatory breaches and the fight against corruption.
- 4.1.2.3. Art. 31 bis of the Criminal Code and Circular 1/2016 of the State Attorney General's Office, which affects complaints and communications relating to the crime of money laundering prevention.
- 4.1.2.4. UNE 19601 standard regarding the operation of reporting channels.

4.2. Responsible

4.2.1. The IDE Regulatory Compliance Committee (CCN) will have the following main responsibilities in the management of the Ethics Channel, among others:

- 4.2.1.1. receiving complaints made through the Ethics Channel;
- 4.2.1.2. analysing the complaints received and deciding whether to admit them for processing;
- 4.2.1.3. processing complaints
- 4.2.1.4. prepare the corresponding files, carrying out any necessary investigations to verify the existence of the infringement that is the subject of the complaint; delegating this function to the individual designated by the Administrative Body;
- 4.2.1.5. request external advice or internal or external expert reports, as well as carry out any reasonable investigative action within the framework of resolving queries or admitting to processing and investigating files arising from a complaint;
- 4.2.1.6. providing advice to persons who raise questions or concerns about their complaint or communication within the objective scope made through the Ethics Channel;
- 4.2.1.7. request and receive the cooperation of all IDE members as necessary for the proper processing and resolution of cases;
- 4.2.1.8. access all information and documentation related to the infringement that is the subject of the complaint, including corporate emails of the person reported, within the limits permitted by law;
- 4.2.1.9. record the queries and complaints that have been received, regardless of whether they have been accepted for processing or not; and
- 4.2.1.10. prepare the corresponding reports in accordance with this procedure and other internal IDE regulations;
- 4.2.1.11. Maintain direct access to and communication with the Administrative Body. Any member of the CCN may individually communicate with, have direct access to, and convene the administrative body.

4.3. Documentation

4.3.1. All actions carried out in the context of the processing and investigation of a complaint, as well as the decisions taken by the Regulatory Compliance Committee and the Administrative Body, must be duly justified and documented, as appropriate, in a report or minutes signed by all those present, and recorded in the **Complaints Register (IDE.CP.22)**.

4.4. Dissemination and communication

4.4.1. This Ethics Channel procedure will be duly communicated to IDE members via Odoo.

4.4.2. The Ethics Channel will remain permanently available to potential whistleblowers and those reported through the IDE website.

Without constituting the preferred method for filing complaints, and as an alternative to the IDE Ethics Channel, complaints may be filed through external complaint channels before the [Independent Whistleblower Protection Authority](#) or before the competent whistleblower protection authorities or

bodies of the Autonomous Community of Aragon and, where appropriate, before the institutions, bodies or agencies of the European Union.

4.5. Interpretation and review

- 4.5.1. The interpretation of the provisions of this procedure shall be the responsibility of the Regulatory Compliance Committee, which shall review its provisions periodically and may propose any additions and amendments it deems appropriate for its updating at any given time.

5. SCOPE OF THE ETHICAL REPORTING CHANNEL

5.1. Subjective scope

- 5.1.1. The IDE Ethics Channel is available to all its members, as well as to any interested party with whom the company has a relationship (partners, employees, customers, suppliers, associations, etc.), so that they can bring to its attention any suspicion or knowledge of any action or omission within the objective scope that has been, is being or will be committed by a member of IDE in the exercise of their functions within the Company.

- 5.1.2. For these purposes, the following are considered IDE members:

- 5.1.2.1. IDE members;
- 5.1.2.2. members of the Administrative Body;
- 5.1.2.3. the General Management;
- 5.1.2.4. department heads; and
- 5.1.2.5. in general, staff who provide their services on behalf of and for IDE, regardless of the type or duration of their contract.

Notwithstanding the provisions of the previous paragraph, in the event that any member of the Regulatory Compliance Committee suspects or becomes aware of the possible commission of illegal conduct or irregularities falling within the scope of **the Ethical Channel**, said body may initiate an investigation procedure ex officio, following the stages established in this procedure.

5.2. Scope

- 5.2.1. Conduct that may be reported through the Ethics Channel includes actions or omissions that constitute or may constitute:

- 5.2.1.1. infringements of European Union law (current legislation);
- 5.2.1.2. serious or very serious criminal or administrative offences, including, specifically, those that may involve financial loss to the Treasury and Social Security;

- 5.2.1.3. breaches of the mission, vision, values, guidelines for action, rules of conduct set out in the **Code of Conduct (P.CP.02)**, the **Criminal Risk Prevention Policy (P.CP.01)** or other internal rules (policies, procedures and instructions) of IDE.
- 5.2.2. It is expressly stated that the Ethics Channel is not intended as a means for submitting queries, suggestions, complaints or reporting other conduct not included in the scope indicated above, for which IDE has other channels set up for this purpose.
- 5.2.3. It is hereby noted that any proceedings relating to conduct that may constitute a criminal offence of harassment shall be handled in accordance with the provisions of the **Protocol on the Prevention of and Protection against Harassment in the Workplace (IT.CP.07)**.

5.3. Content of reports

- 5.3.1. Complaints submitted through the Ethics Channel must contain, at a minimum, a clear and detailed description of the facts reported (time and place of occurrence, possible witnesses, factual account, supporting documentation for the complaint, etc.).
- 5.3.2. Although not mandatory, it is recommended to identify the person or persons reported, if their identity is known, and their relationship with the company.
- 5.3.3. All complaints may be anonymous, i.e. the identification of the person making the complaint is not mandatory but optional.
- 5.3.4. All reports must be supported by evidence that allows the reported events to be proven, at least on a prima facie basis. To this end, the Ethics Channel allows supporting documentation for the report to be sent.
- 5.3.5. The person making the report may indicate a means of receiving notifications, either a secure address or location, or an email address. If such a means of communication is provided, notifications of the admission and resolution of the report will be sent to that address.

6.COMPLAINT PROCESSING PROCEDURE

6.1. How to submit complaints

- 6.1.1. Complaints through the Ethics Channel will be submitted using an online form that will be permanently available on the IDE corporate website.
- 6.1.2. The complainant may also use the form to request a face-to-face meeting with IDE's Regulatory Compliance Committee, which must be held within seven working days of the complainant's request.
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6.1.3. In the case of a face-to-face meeting, and after obtaining the complainant's express and informed consent regarding the processing of their personal data, the conversation will be documented in one of the following ways:

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

6.1.3.2. Complete and accurate transcription of the conversation. In this case, the complainant shall be given the opportunity to check, rectify and accept the transcription of the conversation by signing it.

6.1.4. If the complainant has provided a means of communication through any of the aforementioned channels for reporting complaints, once they have sent a communication or complaint through the Ethics Channel, they will receive an acknowledgement of receipt within a maximum of 7 calendar days following receipt of the complaint, confirming that their complaint has been correctly processed.

6.1.5. If complaints are not received through the channels indicated above or are sent to an IDE member other than the Regulatory Compliance Committee, the recipient of the complaint is obliged to forward it immediately to the Regulatory Compliance Committee and to guarantee the confidentiality of the communication received.

6.2. Receipt of complaints

6.2.1. All complaints sent through the IDE Ethics Channel will be received by email by the Regulatory Compliance Committee, as the body responsible for managing the Ethics Channel, and, unless there is or could be a conflict of interest, will be forwarded to the internal advisor specialising in criminal risk management for an initial assessment of whether or not they should be accepted for processing by the Regulatory Compliance Committee. Both the Regulatory Compliance Committee and the internal advisor will act independently and autonomously, carrying out the necessary tasks under the premises of confidentiality, respect, independence, neutrality, impartiality, honesty and objectivity towards the persons reported and the whistleblowers.

6.2.2. Each complaint received through the Ethics Channel will be assigned a unique reference number in the Complaints Register (IDE.CP.22) so that it can be identified throughout the entire process.

6.3. Preliminary examination of the complaint

6.3.1. Within a maximum period of fifteen (15) working days from receipt of the complaint, the internal advisor will carry out a preliminary examination of the facts and the existence of sufficient evidence or indications for its admission or rejection, as well as the possible existence of conflicts of interest with any of the members of the Regulatory Compliance Committee.

The internal advisor's conclusions on the preliminary review of the complaint will be included in a report that will be sent to the Regulatory Compliance Committee, which will not contain any

information on the identity of the complainant in order to ensure confidentiality and impartiality in the decision-making process during its admission for processing. The internal advisor will dissociate such personal data in the case of non-anonymous complaints.

6.4. Admission of complaints for processing

- 6.4.1. Once the report from the internal advisor has been received, the Secretary of the Regulatory Compliance Committee shall convene a meeting of that body to discuss whether or not to admit the complaint for processing and whether there is sufficient evidence or indications on which to base this decision. The report prepared by the internal advisor shall be attached to the notice of the meeting for assessment by all members of the Regulatory Compliance Committee.
- 6.4.2. The convening of meetings, the holding of meetings and the adoption of resolutions by the Regulatory Compliance Committee shall be in accordance with the provisions of its Procedure regulating the activity and functioning of the CC (PG.CP.04).
- 6.4.3. The Regulatory Compliance Committee may only agree not to admit a case for processing when:
 - 6.4.3.1. the reported facts do not refer to any of the persons included in the subjective scope indicated above and/or when
 - 6.4.3.2. the reported facts are not included in the objective scope of the Ethics Channel.
- 6.4.4. In the event that the report is not admitted because the facts are not included in the objective scope of the Ethics Channel, the Regulatory Compliance Committee may refer the facts to other internal bodies competent in each case so that they can respond to the report made through other internal procedures established for this purpose by IDE.
- 6.4.5. It is expressly stated that failure to comply with formal requirements shall not prevent a complaint from being accepted for processing. Notwithstanding the foregoing, if the complaint has been submitted anonymously or by falsifying the identity of the complainant and no circumstantial evidence has been provided regarding the veracity of the facts reported, the Regulatory Compliance Committee shall be empowered to reject the complaint.
- 6.4.6. Once the Regulatory Compliance Committee has made a decision on whether to accept or reject the complaint, it shall notify the complainant of its decision within five (5) working days of the date of the decision, unless the complaint was made anonymously or no contact details were provided for notifications.

6.5. Investigation of complaints

- 6.5.1. At the same meeting at which the complaint is admitted for processing, the Regulatory Compliance Committee shall decide how the investigation of the reported facts will be carried out in order to verify their veracity and reality. This shall be carried out by the individual designated as the person responsible for investigating and examining complaints (hereinafter, the "investigator").
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- 6.5.2. The investigator may take whatever action they deem appropriate to clarify the facts, including, among others, access to documentation, interviews with the complainant, unless the complaint was anonymous, and with the person complained about, interviews with witnesses, specific audits and the hiring of external experts or advisors.
- 6.5.3. In any case, all actions taken in the course of the investigation of the complaint shall respect fundamental rights, ensuring the legality and admissibility of the evidence obtained. In addition, all actions shall guarantee the utmost confidentiality with regard to the identity of the complainant and any third party mentioned in the complaint, preventing access to such information by personnel not authorised to manage the Ethics Channel.
- 6.5.4. The identity of the complainant may only be disclosed to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation.
- 6.5.5. If, in view of the information gathered during the investigation phase, the investigator considers that there are situations that require immediate action to safeguard the interests of IDE or third parties, they shall immediately inform the Regulatory Compliance Committee, which may adopt precautionary measures such as:
 - 6.5.5.1. Measures necessary to reduce or mitigate possible economic damage to IDE or third parties.
 - 6.5.5.2. Measures aimed at recovering assets that have been fraudulently used or misappropriated.
 - 6.5.5.3. Measures to ensure the preservation of evidence necessary for the investigation of the reported events.
 - 6.5.5.4. Measures necessary to correct any internal control weaknesses detected.
 - 6.5.5.5. Immediate communication of the reported facts to the police and/or judicial authorities.

6.6. Hearing with the person reported

- 6.6.1. At the same time, when the investigation phase begins, the Secretary of the Regulatory Compliance Committee will inform the person reported of the receipt of the complaint, the actions or omissions attributed to them, the processing of their personal data, the decision to open an investigation and, where appropriate, the preliminary results of the investigation.
- 6.6.2. In accordance with the principle of adversarial proceedings and the presumption of innocence, the person reported must be given a hearing so that they can provide the information and documentation necessary for their defence, through any means of evidence admitted in the Spanish legal system. The presumption of innocence and the honour of the person reported shall be respected at all times.
- 6.6.3. This communication to the accused may be delayed in exceptional circumstances, provided that the Regulatory Compliance Committee so decides; when there are well-founded and objective suspicions that communication to the accused could compromise the investigation; or there is a risk of destruction of evidence.

6.7. Proposed resolution

6.7.1. Once the investigation has been completed, the investigator shall prepare a report with the conclusions reached during the investigation within two (2) months from the date of receipt of the complaint by the Regulatory Compliance Committee. This period may be extended in cases of particular complexity of the investigation and up to a maximum period of two (2) months from the date of acceptance of the complaint.

6.7.2. This report must contain at least the following information:

6.7.2.1. A copy of the complaint (date of receipt, facts reported, etc.), anonymising the complainant's details if the complaint was not anonymous.

6.7.2.2. Description of the actions taken in the course of the investigation, the results obtained and the preliminary measures adopted.

6.7.2.3. Statement by the person reported and, where applicable, by the person making the complaint, and evidence provided by each of the parties.

6.7.2.4. Proposed resolution of the complaint (either by closing the case or by adopting disciplinary measures). The proposed disciplinary measures must comply with the disciplinary regime established in the Collective Agreement applicable at IDE.

6.7.3. Once the investigator's report has been received, the Secretary of the Regulatory Compliance Committee shall convene a meeting of that body to study and discuss the report and draw up a proposed resolution. For clarification purposes, it is hereby stated that the proposed resolution made by the Regulatory Compliance Committee shall not be binding on the body competent to resolve the complaint, as indicated in the following section.

6.8. Resolution of complaints

6.8.1. In order to ensure impartiality and independence in the various stages of the complaint process, the final decision on whether to dismiss the complaint or apply disciplinary measures shall be taken by the IDE Management Body.

6.8.2. The Secretary of the Regulatory Compliance Committee shall submit the report of conclusions and the proposed resolution to the IDE Administrative Body within five (5) working days in order to make the final decision on whether to dismiss the complaint or, where appropriate, to adopt disciplinary measures.

6.8.3. The complaint may only be dismissed when, in the opinion of the Administrative Body, the facts reported or their authorship have not been sufficiently proven, or they do not constitute conduct that falls within the objective scope of the Ethics Channel.

6.8.4. Once the decision has been made, which must be in writing and sufficiently justified, the Administrative Body shall inform the Secretary of the Regulatory Compliance Committee of the decision taken.

6.8.5. Likewise, the Secretary of the Regulatory Compliance Committee shall inform the other members, as well as the complainant, of the outcome of the complaint, unless the complaint was anonymous

and no means of notification was provided, and the person complained against within five (5) working days from the day following receipt of the decision of the Administrative Body. Such communication to the complainant and the person complained against may be made directly by the Secretary of the Regulatory Compliance Committee or, by decision of the majority of its members.

- 6.8.6. In any case, the communication of the resolution of the investigation's outcome must be made within a maximum period of three months from receipt of the communication, except in cases of particular complexity that require an extension of the deadline, in which case it may be extended for a maximum of three additional months.

6.9. Adoption of measures

- 6.9.1. In the event that the Administrative Body decides to adopt disciplinary measures, the Secretary of the Regulatory Compliance Committee shall inform the Human Resources Department of this fact.
- 6.9.2. Any disciplinary or corrective measures adopted must be effective, proportionate and dissuasive, and shall always be applied with full respect for the applicable regulations and the fundamental rights of the person sanctioned.
- 6.9.3. Finally, in the event that the reported act constitutes a criminal offence, action shall be taken in accordance with the provisions of the **Procedure for the Prevention of Crimes and Post-Criminal Measures (PG.CP.02)**, transferring the information to the Public Prosecutor's Office. If the reported acts affect the financial interests of the European Union, they shall be referred to the European Public Prosecutor's Office.

7. GUARANTEES OF THE REPORTING CHANNEL AND PROTECTION OF THE REPORTER

7.1. Confidentiality

- 7.1.1. IDE guarantees maximum confidentiality with regard to all data collected and processed within the framework of the management of the Ethics Channel and, in particular, with regard to the identity of the person making the complaint. In order to reinforce this confidentiality, the report prepared by the internal advisor in accordance with section 6.3 shall not contain the identity of the person making the complaint.
- 7.1.2. However, if the complaint is accepted for processing, the identity and details of the complainant may be communicated to the investigator, as well as to other internal IDE bodies involved in its processing, when strictly necessary for the successful completion of the investigation.
- 7.1.3. Likewise, it is hereby stated that the right of access granted by the regulations on personal data protection shall be limited to the data itself, and the person reported shall not have access to the identifying details of the person making the report, if the report is not anonymous.

7.2. Management of conflicts of interest

- 7.2.1. In the event that any member of the Regulatory Compliance Committee, the Administrative Body, the individual designated to process and manage the investigation, or any other body or department involved in the processing of a complaint finds themselves in a real or potential conflict of interest, the necessary mechanisms will be implemented in accordance with the Protocol for the Management of Anti-Fraud and Anti-Corruption Conflicts of Interest (IT.CP.04) so that, under no circumstances, they have knowledge of the identity of the complainant and must refrain from participating in the management of the complaint, being deprived of the right to vote in decisions related to the processing of the complaint. In the event that the conflict of interest arises in the natural person designated to process and manage the investigation, the Administrative Body shall designate another member of the Regulatory Compliance Committee to carry out the same.
- 7.2.2. By way of example, a conflict of interest is considered to exist in the following cases:
- 7.2.2.1. Being involved in the reported events or having a personal or professional interest in them.
 - 7.2.2.2. Being related by blood within the fourth degree or by marriage within the second degree to the complainant or the person against whom the complaint is made.
 - 7.2.2.3. Being a close friend or open enemy of the complainant or the person against whom the complaint is made.
- 7.2.3. Any person in any of the circumstances described in the previous point shall immediately notify the Secretary of the Compliance Committee, who shall decide on the actual existence of a conflict of interest within five (5) working days, after reviewing the reports and verifications deemed appropriate.
- 7.2.4. Failure to report potential conflicts of interest or to abstain in cases where this has been agreed by the Secretary of the Regulatory Compliance Committee, or by the Management Body if the conflict arises from a member of the Regulatory Compliance Committee, shall give rise to liability on the part of the person in whom such conflict exists.
- 7.2.5. Notwithstanding the foregoing, the actions of persons who have grounds for abstention shall not necessarily invalidate the acts in which they have participated.

7.3. No retaliation

- 7.3.1. Any type of retaliation, including threats of retaliation, attempts at retaliation, penalisation or undermining of those who submit a report in good faith through the IDE Ethics Channel, is strictly prohibited.
- 7.3.2. IDE will implement the necessary mechanisms and procedures in each specific case to guarantee the protection of the person reporting in good faith, appropriately sanctioning any type of retaliation that they may suffer as a result of the report submitted.
- 7.3.3. Any whistleblower who feels they have been the victim of retaliation or negative consequences for their employment as a result of filing a report must immediately notify the Regulatory Compliance
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Committee, which will investigate the report and, if necessary, take appropriate corrective measures.

7.3.4. The whistleblower shall enjoy protection measures in relation to possible reprisals that may take the form of:

- 7.3.4.1. suspension, dismissal, removal from office or equivalent measures;
- 7.3.4.2. demotion or denial of promotion;
- 7.3.4.3. change of job, change of workplace location, reduction in salary or change in working hours;
- 7.3.4.4. denial of training;
- 7.3.4.5. negative evaluations or references regarding their work performance;
- 7.3.4.6. imposition of any disciplinary measure, reprimand or other sanction, including financial penalties;
- 7.3.4.7. coercion, intimidation, harassment or ostracism;
- 7.3.4.8. discrimination, or unfavourable or unfair treatment;
- 7.3.4.9. failure to convert a temporary employment contract into a permanent one, where the worker had legitimate expectations that he or she would be offered permanent employment;
- 7.3.4.10. non-renewal or early termination of a temporary employment contract;
- 7.3.4.11. damage, including to reputation, particularly on social media, or economic loss, including loss of business and income;
- 7.3.4.12. blacklisting on the basis of a sectoral agreement, informal or formal, which may mean that the person will not find employment in that sector in the future;
- 7.3.4.13. early termination or cancellation of contracts for goods or services;
- 7.3.4.14. cancellation of a licence or permit;
- 7.3.4.15. medical or psychiatric references.

7.4. Reports made in bad faith

7.4.1. A complaint shall be deemed to have been made in good faith when it is based on reasonable evidence or beliefs and is not motivated by a desire for revenge or to cause harm to the person complained about.

7.4.2. Conversely, disciplinary or other measures deemed appropriate in each case will be taken against those who have filed a complaint with knowledge of its falsity or manifest disregard for the truth, or with the sole aim of causing harm to the person reported.

7.5. Protection of the accused person a

7.5.1. The processing of complaints and the corresponding investigation shall in all cases be carried out with respect for the fundamental rights of the person reported and, in particular, the principle of the presumption of innocence, the principle of contradiction and the right to a fair trial.

7.5.2. In order to give effect to these rights, if a complaint is admitted for processing, the person accused will be informed of the existence and content of the complaint and will be given a hearing so that

they can argue and prove, through any means admitted in the Spanish legal system, whatever they deem appropriate for the defence of their interests.

7.6. Personal data protection es

7.6.1. The data controller responsible for the personal data processed within the framework of the Ethics Channel as a result of the management of a complaint and, where applicable, the corresponding investigation, is IDE ELECTRIC S.L., with Tax ID No. B50180397 and registered office at Calle Leonardo da Vinci, 2, Polígono Industrial Los Huertos, 50800, Zuera, Zaragoza.

7.6.2. The persons authorised to process personal data obtained through the Ethics Channel are limited to those who perform regulatory compliance control functions at IDE, in accordance with the provisions of this procedure:

7.6.2.1. the Regulatory Compliance Committee and the IDE Management Body.

7.6.2.2. the head of human resources management, exclusively in relation to the management of disciplinary measures;

7.6.2.3. external advisors, in the event that appropriate legal action is taken, with whom a service provision contract and a data processing contract are in place; and

7.6.2.4. IDE's Privacy Officer.

7.6.3. All of the above persons are contractually bound to a duty of secrecy, discretion and confidentiality.

7.6.4. The personal data processed within the framework of the management of the Ethics Channel will be limited to that voluntarily provided by the complainant, in the case of non-anonymous complaints, and to that strictly necessary to process the complaints received and, where appropriate, investigate the facts reported. Such data will be processed for the purpose of processing, investigating and/or resolving the corresponding reports and for establishing communications and notifications in accordance with this procedure. The information obtained through the Ethics Channel will not be used for any other purpose.

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

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

- 7.6.7. The data processed within the framework of the Ethics Channel management will be kept in the Ethics Channel system for the time necessary to decide whether to initiate an investigation into the reported events and, where appropriate, while the investigation and resolution of the complaints submitted is ongoing, and always for a maximum period of 3 months from the date of receipt of the complaint.
- 7.6.8. However, personal data may be processed for a longer period outside the Ethics Channel system if the outcome of the investigation process initiated as a result of the reported events could lead to the need to take appropriate legal action and/or could give rise to the opening of legal proceedings, in which case it will be kept until a final court decision is obtained.
- 7.6.9. In any case, once the specified period has elapsed, personal data must be deleted or blocked outside the Ethics Channel system if it is retained for the purpose of evidencing, auditing or improving the functioning of the Ethics Channel or the SGRP.
- 7.6.10. Personal data contained in reports that are not accepted for processing may only be recorded in anonymised form, i.e. without any personal data associated with them and without the application of blocking.
- 7.6.11. Personal data provided through the Ethics Channel shall not, under any circumstances, be subject to international data transfer.
- 7.6.12. In any case, individuals whose data is processed within the framework of the Ethics Channel may exercise their rights of access, rectification, erasure, restriction, objection, portability and other legally recognised rights at any time by writing to our postal address at Calle Leonardo da Vinci, 2, Polígono Industrial Los Huertos, 50800, Zuera, Zaragoza, or by sending an email to the following email address privacy@ide.es. It may be necessary to verify your identity by presenting a photocopy of your ID card or substitute identification document (Important to indicate Ref. Personal Data IDE Ethics Channel) for the processing of these rights by the IDE Privacy Officer).
- 7.6.13. In any case, please note that:
- 7.6.13.1. You have the right to obtain confirmation as to whether or not your personal data is being processed by IDE – within the framework of the management of the Ethics Channel – as well as to request the rectification of inaccurate data or, where appropriate, request its deletion when, among other reasons, the data is no longer necessary for the management of the Ethics Channel.
- 7.6.13.2. You have the right to access your own personal data. In other words, the person reported will not be provided with information about the identity of the person who made the report.
- 7.6.13.3. When the person making the complaint requests a meeting with IDE's Regulatory Compliance Committee for the purpose of filing a complaint, after providing information on the processing of the complainant's personal data and obtaining their express consent, IDE will ensure that the content of the meeting is preserved in a durable and accessible format that can be verified, rectified and accepted by the complainant's signature.
- 7.6.13.4. If the person against whom the complaint is made exercises their right to object, it will be presumed, unless there is evidence to the contrary, that there are compelling legitimate grounds that justify the processing of their personal data for the stated purpose.
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- 7.6.14. Likewise, if the right to personal data protection is considered to have been violated, a complaint may be lodged with the Spanish Data Protection Agency (www.aepd.es).

8. REFERENCES

- 8.1. SGRP Manual (M.CP).
- 8.2. Criminal Risk Prevention Policy (P.CP.01)
- 8.3. Code of Conduct (P.CP.02)
- 8.4. Complaints Register (IDE.CP.22)
- 8.5. Crime Prevention and Post-Crime Measures Procedure (PG.CP.02).
- 8.6. Protocol for the Management of Conflicts of Interest, Anti-Fraud and Anti-Corruption (IT.CP.04).
- 8.7. Procedure regulating the activity and operation of the CC (PG.CP.04).

9. CHANGE CONTROL

Version no.	Description	Date
01	Prepared	30/06/2021
01	Approved by the Regulatory Compliance Committee	16/11/2021
02	Update in accordance with Law 2/23	09/06/2023
03	Update to point 4.2.1.5	1/12/2023
04	Approval by the Administrative Body and update of points 3.1; 4.2.1.3; 4.2.1.11; 4.4.1; 4.4.3; 5.2.2; 6.3.2; 6.4.6; 6.5.1 and 7.2.1;	27/03/2025
05	Update of sections: 3.1, 5.1.1, 6.2.1, 6.2.2, 6.3.1, 6.4.1, 6.4.2, 6.9.1, 7.2.1, 7.6.12.	27/06/2025
06	Update to section 4.4.2: inclusion of a hyperlink to the Independent Whistleblower Protection Authority	27/02/2026