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1-. PURPOSE

To describe how ESTAMODE should act to ensure the collection and resolution of compliance complaints. To establish a system for gathering complaints that guarantees the confidentiality of the people who make them, and to ensure that these complaints are dealt with and studied in order to act accordingly.

2-. SCOPE

To all complaints made regarding the criminal or administrative compliance system by internal or external whistleblowers.

The Internal Reporting Officer or Compliance Officer will ensure that all complaints received are independently and confidentially analysed. They shall also guarantee the confidentiality of the identity of the complainant and of the respondent(s), informing only those persons strictly necessary to the process.

3-. RESPONSIBILITIES

The Compliance Officer or Internal Reporting Officer is responsible for dealing with incoming complaints, in the first instance, and with carrying out the relevant investigation.


Management should be made aware and take the final decision on further action.

All staff are responsible for assisting in the investigation of the complaint when requested to do so.

4-. ATTACHMENTS

- Regulation

5-. DEVELOPMENT

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COMPLIANCE CHANNEL MANAGEMENT

When possible criminal or administrative offences classified as serious or very serious are identified in the organisation, all of us who work there are responsible for reporting them through the appropriate channels, so that the problem can be solved. This is why we have set up a channel that guarantees anonymity within the whistleblower's organisation, in the knowledge that Spanish Law 2/2023 of 20 February on the protection of persons who report on regulatory and anti-corruption infringements does not allow such reports to be anonymous and must be signed and documented.

This channel is managed as follows:

1. Notification:

From within the organisation:

1-. When a potential crime or a situation that could give rise to a crime is identified, it must be reported either in writing or in person to the Compliance Officer, who will transcribe what the informant communicates to them, collect all information or evidence and have the complainant sign in writing.


This should include the form detailing whether the informant wishes to be informed following the investigation. This may be by post or in person, but in both cases the acknowledgement of receipt must be recorded.

2-. If the Compliance Officer is informed in writing, a **copy of an ID card must always be enclosed with** the letter. The details and a signature must also be included. This letter may be sent by any electronic medium provided for this purpose, and the complainant's signature is obligatory. Another channel for receiving information is by registered post, addressed to the Compliance Officer, including the details and signature of the informant, along with a means of contacting them.

It should also clearly explain the facts and indicate the date on which the event in question occurred, along with any evidence that is available.

3-. Sent to compliance@estamode.com.

This email is received directly by the compliance department, who will maintain confidentiality at all times.

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From outside the organisation:

Same as above, but using the website.

On the website there is a separate and clearly identifiable section with all the information on the internal and external channels for managing the whistleblower channel at Estamode, with a direct email address for the compliance department. When reporting from abroad, it is necessary to attach a signed letter with an ID number.

This enables us to guarantee the identity of the complainant, via their signature or by checking the email address in the online complaint forms, etc.

There shall be a log of information received and of internal investigations, to which access may only be granted by letter from the judicial authority.

2. Investigation

Acknowledgement of receipt of the complaint shall be given to the complainant within 7 days of receipt.

The Compliance Officer will investigate the facts using any means necessary. If they have to rely on the collaboration of other subjects in the investigation, they shall have trained them and warned them of the seriousness of breaching confidentiality or of any other breach referred to in the applicable regulations, and the consequences thereof.

Internal investigations shall be resolved within three months and their progress and outcome shall be recorded in the Log.

The person concerned shall be informed of the acts or omissions attributed to them. Such communication shall be made in good time and in an appropriate manner to ensure the proper conduct of the investigation.

In conducting the research, relevant factors will be taken into account, for example:

- a) Applicable laws.
- b) Respect for the presumption of innocence and the right to honour of the person(s) concerned.
- c) The protection of persons conducting the investigation and other persons involved or referred to in the report.



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d) Potential criminal, civil and administrative risks, financial losses and damage to the reputation of the organisation and individuals.

e) Legal obligations or benefits to report non-compliance to administrations.

f) Keeping the information and the investigation confidential until the facts have been definitively established, determining which part of the information can be declassified once the investigation is complete.

g) Ensuring full cooperation of staff in the investigation.

Once the incident has been investigated, a report is drawn up on what happened and the possible consequences. Solutions will also be proposed, if appropriate.

This report will be submitted to management, who will decide on further action.

3. Communication:

As soon as the complaint is received, the compliance function brings it to the attention of management.


In the event that the facts could, prima facie, constitute a criminal offence, the information must be forwarded immediately to the Public Prosecutor's Office or to the European Public Prosecutor's Office in the case of facts affecting the EU's financial interests.

4. Deadlines

Acknowledgement of receipt of the complaint to the complainant within 7 days.

The investigation shall be completed within three months of the acknowledgement of receipt, or, failing this, from the date of the complaint if no notification of receipt has been made.

5. Actions to be taken.

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Management, with assistance from the compliance department, will take the necessary actions to address the risk situation, if any, even if there is no indication of a criminal offence but it is determined in the investigation.

- Termination, or modification of participation in a project, transaction or contract.
- Repayment of the undue profit obtained.
- Sanctions to staff involved, in accordance with the code of conduct.

Actions taken shall be recorded in the logbook.

COMPLIANCE CHANNEL

1. What should be reported or denounced:

Complaints should always be made in good faith about acts committed by employees, suppliers or third parties with whom Estamode has a direct working, commercial or professional relationship, relating to the following issues:

- Breaches relating to the Code of Conduct or any other Estamode policy or procedure.
- Breaches of the regulations and legislation in force in the labour, civil or criminal sphere of which they are aware and which affect Estamode.
- Any suspicion of economic or reputational damage to Estamode, whether potential or already materialised.

2. Who should report or denounce:

All Estamode employees have an obligation to communicate and report issues regardless of their hierarchical level and geographical location, as do suppliers or third parties with a direct relationship or a legitimate commercial or professional interest.

3. Where to make the report or complaint:

Complaints and reports should be sent through the Complaints Channel by email directly to the Systems Manager.

compliance@estamode.com

A postal alternative is also available if required:

Estamode Complaints Channel
C/ Lentisco, 7
Pol. Ind. Empresarium
CP 50720, Cartuja Baja, Zaragoza - Spain

4. How to make a report or complaint:

The complaint or report must be made in writing. There is no set model, but it must contain the following information:

- Complete identification of the complainant and their relationship with Estampaciones Modernas SL, as well as contact details in case any clarification is needed and to follow up on the complaint.
- Detailed explanation of the complaint, the concern or irregularity identified, as well as any supporting documentation or evidence available.
- Where applicable, identification of the persons responsible or persons concerned.

As a general rule, complaints or reports of an anonymous nature, or where the identification of the complainant is incomplete or without relevant evidence, will not be accepted.

5. Receipt, processing, investigation and resolution of the report or complaint:

The Estamode Systems Manager is responsible for receiving the report or complaint, as well as for processing and investigating it if necessary:

- They receive, evaluate, process, investigate and resolve all types of queries, complaints and reports related to non-compliance with the rules and regulations in force that are received through the Whistleblower Channel or by any other means.
- They establish the necessary corrective and disciplinary measures, subsequently ensuring the implementation of its resolutions and the execution of its agreements, as well as specific remediation action plans where appropriate, including communication to the relevant Director for the execution of disciplinary sanctions.

6. The Internal Information System consists of the following members:

- President: Chief Financial Officer
- Spokesperson: Managing Director

Non-retaliation and confidentiality guarantees

The Governing Body of Estampaciones Modernas SL protects and strongly supports those who help to prevent misconduct. All company employees must be protected from any negative consequences resulting from a complaint made in good faith. As a result, the Governing Body expressly guarantees that no retaliation will be taken or adopted by anyone in the organisation as long as the complaint has been made in good faith.

Furthermore, the Governing Body guarantees absolute confidentiality of the whistleblower's identity and of the information provided, which will only be known by the Internal Information System, by the Investigation Team, or, where appropriate, by the competent Judicial Authority due to our obligation to inform them.

Signature

Received, Mr/Ms.....