



Whistleblower Policy

Lecta

November 2023

1. INTRODUCTION

Lecta Ltd and its subsidiaries (“Lecta”), which adhere to its prevention and control model, advocate the establishment of a culture of transparency, ethics and zero tolerance for conducts that may imply non-compliance with the applicable legislation, its Code of Ethics or other internal regulations.

Lecta has a Whistleblower Management System which is made available to persons wishing to report a conduct in a work-related, professional or business context that may infringe the legislation in force, its Code of Ethics or the internal regulations of Lecta. This management system provides confidentiality and adequate protection against retaliation guarantees.

This policy (the “Policy”) aims at defining the general principles Lecta defends, promotes and adopts in the process of receiving, processing, registering, investigating and responding to any complaints received through the whistleblowing channel.

2. INTERNAL AND EXTERNAL COMMUNICATION CHANNELS, PERSONS WHO CAN FILE COMPLAINTS AND HOW TO FILE THEM

Lecta makes available to the whistleblower the Whistleblower Service, which is the preferred channel for reporting conducts deemed to be an infringement of the law, the Code of Ethics or the internal regulations. The means or channels of communication are:

- I. Email: whistleblowing@lecta.com
- II. Tel: 93 482.09.19
- III. Intranet: [Inquiries and complaints](#)
- IV. Website: [Inquiries and complaints](#)

The Whistleblower Service may also be used to make consultations on the operating of the Whistleblower Management System or on the Lecta’s Prevention and Control Model.

The Whistleblower has the possibility to file information on any breach of the law to a whistleblower protection authority, either directly or after having filed a complaint through the Lecta Whistleblower Service, in case for example he or she considers that the infringement cannot be effectively dealt with by the Whistleblower Service or that there is a risk of retaliation. For more information on

the external channels currently available, please refer to Annex I containing a list of independent authorities in the several countries where Lecta operates.

The whistleblower may also request a face-to-face meeting with the System Manager. Any requested meeting should take place within a maximum of seven (7) working days from the filing of the relevant request.

If employees, managers, executives, directors or shareholders of Lecta receive a complaint on a potential infringement by any other means, they shall immediately forward the complaint, via the Whistleblower Service, to the System Manager. In doing so, these people should keep all information as much confidential as possible, avoiding, inter alia, disclosing of any information that may allow to identify the whistleblower, the respondent or the persons concerned to any person not involved in the Whistleblower Service.

Complaints may be made identifying the Whistleblower, or in full anonymity. In both cases, guarantees and principles provided for in this Policy shall be respected.

Consultations on the other hand shall always be nominative, so that the Whistleblower Service can provide an answer to the relevant person requesting it. Should the person not provide his/her personal data, the Consultation shall not be resolved as it would be impossible to provide him/her with an answer.

Lecta shall regularly provide training and awareness-raising campaigns on the use of the Whistleblower Management System for all employees.

3. THE SYSTEM MANAGER

The Monitoring and Supervision Committee shall be responsible for the Whistleblower Management System, i.e., the addressee and responsible for managing communications received through the Whistleblower and Query Service. One of its members, namely Sergio Tourtchine Cerrolaza shall be the individual manager of the system and the responsible for any investigations carried out (“System Manager”).

The System Manager shall carry out his/her duties independently and autonomously from the other bodies and management of Lecta. He/she may not receive instructions of any kind and shall have all personal and material resources adequate to carry out his/her duties.

4. GUARANTEES OF THE SYSTEM AND THE INVESTIGATION PROCESS

All Complaints received through the Whistleblower Service shall comply with the following principles and guarantees:

- **Security measures:** appropriate technical and organisational measures to avoid the risk of disclosure, unavailability and loss or destruction of information, i.e. confidentiality, availability and integrity of reports received shall be ensured.
- **Confidentiality:** of the identity of the whistleblower, the reported person, the persons concerned and of any third party mentioned in the communication, as well as of the facts mentioned, with only authorised staff having access to the communication.
- **Protection of personal data:** in accordance with data protection legislation.
- **Diligent and reasoned** response: compliance of the deadlines.
- **Absence of conflict of interest:** impartial and objective processing, taking into account the reality of specific facts and, where appropriate, avoiding conflicts of interest.

5. GUARANTEES AND RIGHTS OF THE REPORTING PERSONS

Whistleblowers shall have the following rights:

- **Confidentiality.** The whistleblower has the right not to have his or her identity disclosed without his or her express consent, to any person other than the System Manager and other authorised personnel, except where this constitutes a necessary and proportionate obligation imposed by the legislation in force or by an investigation in the context of judicial proceedings.
- **Anonymity.** The whistleblower may decide whether to report by providing his/her personal data or anonymously.
- **Prohibition of retaliation** for having made a bona fide complaint.

- **Information.** The whistleblower shall receive an acknowledgement of receipt no later than seven (7) calendar days from the receipt of the complaint, unless this would jeopardise the confidentiality of the complaint. He/she shall also be informed about the completion of the investigation and to the extent legally possible the measures planned or to be taken.

All Complaints received through the Whistleblower Service shall comply with the following principles and guarantees:

6. GUARANTEES AND RIGHTS OF THE REPORTED PERSONS

The reported persons shall have the following rights:

- **Confidentiality.** The reported or reported person has the right not to have his or her identity disclosed without his or her express consent, to any person other than the System Manager and other authorised staff, except where this is mandatory, necessary and proportionate, imposed by the legislation in force or by an investigation in the context of judicial proceedings.
- **Presumption of innocence and right to honour.** The reported person may not be sanctioned until the investigation is completed. However, should it be found during the investigation that the reported person continues to commit infringements, interim measures may be adopted.
- **Right to testify, to submit evidence and to assistance.** The reported person has the right to testify in the investigation procedure or to invoke his/her right not to incriminate oneself or admit guilt. He/she shall also have the right to use such evidence as he/she considers relevant.
- **Information.** The reported person has the right to be informed of the existence of a complaint against him/her and to be informed of the actions or omissions attributed to him/her. Subject to the limits imposed by applicable legislations, he/she shall have the right to access to the investigation file, to be informed of the results of the investigation and to the corrective measures that may be applied.

- **Right to a fair procedure.** The reported person has the right to a fair procedure with all guarantees, in compliance with the legal provisions and internal rules applicable to the proceedings.

7. COMMUNICATION OF DOUBTS AND NON-COMPLIANCE

It is desirable that risk situations that may occur inside or outside Lecta be reported. In particular, infringements of the law, the Code of Ethics or the internal regulations implementing it are advisable to be reported through the Whistleblower Service.

8. UPDATE AND IMPROVEMENT OF THIS POLICY

This policy shall be regularly updated to reflect the changes and improvements. Lecta shall constantly monitor the implementation of this policy and propose the relevant amendments.

ANNEX – I EXTERNAL INFORMATION CHANNELS

In accordance with the Whistleblower Protection Legislation, any act or omission falling within the scope of this Procedure may be reported to the competent Independent Authority for the Protection of Whistleblowers, either directly or after communication via the relevant internal channel.

For ease of reference, below is a table with several of independent whistleblower protection authorities competent in some of the territories where Lecta operates:

Whistleblower Protection Authorities

European Union authority

Name	European Anti-Fraud Office (OLAF)
Contact details	https://anti-fraud.ec.europa.eu/index_es

Spanish authority

Name	Autoridad Independiente de Protección del Denunciante, A.A.I.
Contact details	-

Catalan authority

Name	Oficina Antifrau de Catalunya
Contact details	https://www.antifrau.cat/

Andalusian Authority

Name	Oficina Andaluza contra el Fraude y la Corrupción
Contact details	https://antifraudeandalucia.es/

French Authority

Name	Agence Francaise Anticorruption
Contact details	https://www.agence-francaise-anticorruption.gouv.fr/fr/form/signalement

Italian Authority

Name	Autorità Nazionale Anticorruzione
Contact details	https://whistleblowing.anticorruzione.it/#/

UK Authority

Name	Serious Fraud Office
Contact details	https://www.sfo.gov.uk/

Portuguese authority

Name	Conselho de Prevenção da Corrupção
Contact details	https://www.cpc.tcontas.pt/denuncia.html