

COMPLIANCE MANAGEMENT SYSTEM  
GRUPO LANTANIA

INTERNAL  
INFORMATION  
SYSTEM AND  
WHISTLEBLOWER  
CHANNEL

**lantania** 

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## INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWER CHANNEL

1. INTRODUCTION
2. BASIC PRINCIPLES
3. MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL
4. USERS OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL
5. INFORMATION AND COMPLAINTS MANAGEMENT PROCEDURE
6. REGISTRATION OF INFORMATION AND COMPLAINTS
7. PROTECTION OF PERSONAL DATA
8. PROTECTION MEASURES
9. EXTERNAL INFORMATION CHANNEL OF THE INDEPENDENT AUTHORITY FOR WHISTLEBLOWER PROTECTION (A.A.I.)
10. APPROVAL AND VALIDITY

## 1. INTRODUCTION

Grupo Empresarial Lantania (hereinafter, “**Lantania**”) is understood as the group of companies that belong, directly or indirectly, as subsidiaries (100% of their share capital) or investees (at least 50% of their share capital without reaching 100% of their share capital) to GRUPO LANTANIA, S.A., parent company, therefore, of Lantania, a business corporation that operates in the infrastructure, construction, water, energy, conservation and services sectors, both nationally and internationally, through the aforementioned subsidiaries and investees.

The international expansion carried out and in progress requires the imposition of compliance commitments to each and every one of the subsidiary legal entities and subsidiaries around the world, whether incorporated or acquired.

Being aware that the legal systems of each country incorporate different legal, regulatory and normative aspects and different supports for criminal liability of legal entities, Lantania has decided, on the one hand, to establish common standards in compliance (“**Compliance**”) in all the companies that make it up worldwide, and, on the other hand, to implement and maintain, in each of them, the integral compliance model that corresponds to each particular legal system of each country where it operates.

Among these common standards, of mandatory compliance in each of the companies that make up Lantania, is this internal reporting system and whistleblowing channel (the “**Reporting System and Whistleblowing Channel**”).

Thus, in the year 2025, Lantania has decided, on the one hand, to establish the aforementioned standards on Compliance at international level, and, on the other hand, to update and expand the supports in this area existing in Spain since 2019 (a criminal compliance policy, a criminal and anti-bribery compliance management system manual, based on the spanish standard UNE 19601, as well as an anti-corruption policy, a code of ethics, a complaints channel and a disciplinary system, under the aegis of a compliance committee), converting them into an integral system for the prevention and management of legal and criminal risks (the “**Integral Compliance Model**” or the “**Compliance Management System**”) to be established in each and every one of the companies that form part of its corporate perimeter in Spain, according to the specific existing legal system.

In this sense, Article 31 bis of the Spanish Criminal Code, specifically, the 4th requirement of paragraph 5 of said article, provides that the organization and management models of compliance (our Integral Compliance Model) in a legal entity *"shall impose the obligation to report possible risks and breaches to the body responsible for overseeing the operation and observance of the prevention model"*.

Therefore, it has been considered essential to implement a new whistleblower channel (the **"Whistleblowing Channel"** or the **"Channel"**), as a means to *"impose the obligation"* to report possible irregularities or illegal acts occurring within Lantania.

The Whistleblowing Channel is, therefore, the means through which any person in the organization or linked to it *"must"* report events relating to risks that have materialized, are about to materialize or are suspected of having materialized, which may give rise to civil and/or criminal liability for Lantania.

Its creation, as we have said, is based on what is contained in Article 31 bis of the current Criminal Code, Circular 1/2016 of the State Attorney General's Office on the Criminal Liability of Legal Entities and the ISO 37301 standard.

Based on what is contained therein, Lantania must implement appropriate procedures to facilitate communication channels, so that both members of the organization and third parties, communicate in good faith and based on reasonable indications, those circumstances that may involve the materialization of a legal or criminal risk for the organization, as well as breaches or weaknesses of the compliance management system.

We also recall that the possible sanction for inappropriate behavior is not only incumbent on the offender, but also on those who approve such behavior and/or have knowledge of such actions and do not try to correct them or communicate them immediately to their hierarchical superiors or to the Channel manager.

In addition to all of the above, Law 2/2023 of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption, introduces in its Article 2 a series of obligations in Lantania to protect individuals who report:

a) Any acts or omissions which may constitute breaches of European Union law provided that:

1. Fall within the scope of the acts of the European Union listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 (1) on the protection of persons reporting breaches of Union law, irrespective of the qualification of such breaches by the domestic legal system.
2. They affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU) (2).
3. affect the internal market, as referred to in Article 26(2) TFEU, including infringements of EU competition rules and aid granted by States, as well as infringements relating to the internal market in connection with acts in breach of corporate tax rules or practices intended to obtain a tax advantage that would defeat the object or purpose of the applicable corporate tax law.

b) Actions or omissions that may constitute a serious or very serious criminal or administrative infringement. In any case, all those serious and very serious criminal or administrative offenses that involve economic loss for the Public Treasury or Social Security will be understood to be included.

(1) Annex to Directive (EU) 2019/1937

1. Public procurement
2. Financial services, prevention of money laundering and terrorist financing.
3. Product safety and conformity
4. Transport safety
5. Environmental protection
6. Radiation protection and nuclear safety
7. Food and Feed Safety, Animal Health and Welfare
8. Public health
9. Consumer protection
10. Privacy and personal data protection, network and information systems security
11. Article 325 of the TFEU
12. Fraud
13. Fight against corruption
14. Any other illegal activity involving Union funds.

Article 4 of Law 2/2023 states that the internal reporting system (the “**Internal Reporting System**”) is the preferred channel for reporting the above actions or omissions, provided that the infringement can be dealt with effectively and if the whistleblower considers that there is no risk of retaliation. And this same article tells us that legal entities bound by the legal provisions of Title II of Law 2/2023, as is the case of Lantania, shall have an Internal Reporting System under the terms established in the aforementioned Law 2/2023.

In addition, Article 5, paragraph 2, letter d) of Law 2/2023 establishes that the Internal Reporting System must integrate the different internal information channels that may be established within the entity, understanding Lantania as such the already existing Whistleblowing Channel.

On the other hand, according to point 8.3 of ISO 37301, the organization must establish, implement and maintain a process to encourage reporting (in case there are reasonable grounds to believe that the information is true) of attempted, suspected or actual violations of the policy or Compliance obligations, being this process visible and accessible to the entire organization, treating reports confidentially, accepting anonymous reports, protecting those who make reports from retaliation and allowing staff to receive advice. All these precepts are covered in this document.

And point 8.4 of ISO 37301 urges us to develop, establish, implement and maintain processes for assessing, evaluating, investigating and closing reports on suspected or actual cases of non-compliance with compliance. These processes must ensure that decision making is fair and impartial, with the investigation processes being conducted independently and without any conflict of interest by the relevant personnel. The organization must use the results of the investigations for the improvement of the Compliance Management System and must report, on a regular basis, on the amounts and results of the investigations to the governing body and senior management, keeping documented information on the investigation. All these precepts are covered in this document.

Thus, we establish a new procedure that contemplates what is already stipulated in this regard and the new requirements that are articulated in the aforementioned Law 2/2023, giving rise to this document called Internal Reporting System and Whistleblowing Channel.

## 2. BASIC PRINCIPLES

Lantania's Internal Reporting System and Whistleblowing Channel shall:

- a) Enable natural and legal persons within the personal scope of application to communicate information on the infringements provided for in Article 2 of Law 2/2023. Likewise, Lantania, by virtue of Article 31 bis of the Spanish Criminal Code, establishes that, through the Internal Reporting System and Whistleblowing Channel, breaches of legislation, regulations and rules affecting Lantania, breaches of its code of ethics (the **"Code of Ethics"**) and commission of offences within the Lantania may be reported.
- b) To be designed, established and managed in a secure manner, guaranteeing the confidentiality of the informant, of any third party mentioned in the communication and of the actions carried out in the management and processing, as well as the protection of personal data, preventing access to unauthorized personnel.
- c) Allow communications to be submitted in writing or verbally, or both.
- d) Integrate the different internal information channels that may be established within the entity.
- e) Ensure that the communications submitted can be dealt with effectively within the corresponding entity or body, so that the first to know about the possible irregularity is the entity or body itself.
- f) Be independent and differentiated from the internal systems of other entities or organizations, without prejudice that entities between 50 and 249 workers can share it.
- g) Have a person in charge of the system, according to article 8 of Law 2/2023.
- h) To have a policy or strategy that sets out the general principles of the system and that is duly publicized within the entity or organization.
- i) To have a procedure for managing the information received.
- j) Establish guarantees for the protection of whistleblowers within the entity or body itself, respecting, in any case, the provisions of Article 9 of Law 2/2023.

In addition, and in accordance with the provisions of Article 31 bis of the Criminal Code, Lantania's Internal Reporting System and Whistleblowing Channel shall:

- a) Provide advice to those persons who raise doubts or concerns.
- b) Inform and train all employees about the existence and purpose of the Internal Reporting System and Whistleblowing Channel and how it works.
- c) Guarantee that the person being reported will be aware of the existence of the complaint or denunciation that may have been filed against him/her and that he/she will have mechanisms for his/her defense.
- d) To permanently evaluate the functioning of the whistleblowing system itself, detecting possible deficiencies related to the employees' own perception of the whistleblowing channel, with the non-correlation of the results or reports resulting from the investigations with the company's Compliance needs and with the existence of security breaches or information leaks, due to errors in the design and/or attribution of insufficient responsibilities and competences for the investigation and resolution of complaints in an effective manner.

According to Article 7 of Law 2/2023, the Internal Reporting System and Whistleblowing Channel must allow communications to be made in writing or verbally or both. In writing, by post or by any electronic means provided for this purpose. Verbally, by telephone, through a voice messaging system and, at the request of the informant, by means of a face-to-face meeting within a maximum period of seven days.

Where appropriate, the informant will be informed that the communication will be recorded and will be informed of the processing of his or her data, in accordance with Regulation (EU) 2016/670 of the European Parliament and of the Council of 27 April 2016. Informants will also be informed about external reporting channels to competent authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union.

**The submission and subsequent processing of anonymous communications shall be allowed.**

### **3. MANAGEMENT OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL.**

Based on the provisions of Article 6 of Law 2/2023, the receipt of information and/or complaints is considered as management of the Internal Information System and Whistleblowing Channel.

The administrative and governing body of Lantania has decided that the person responsible for the management of the Internal Information System and Whistleblowing Channel shall be the global compliance supervisory body of the Compliance model (collegiate body) (the



“Global Compliance Supervisory Body”), delegating the powers of management of the Internal Information System and Whistleblowing Channel to its member **Mr. Guillermo Giménez Agudo**.

The appointment of the Global Compliance Supervisory Body as the person responsible for managing the Internal Information System and Whistleblowing Channel and the delegation of management powers to Mr. Guillermo Giménez Agudo shall be notified to the Independent Authority for the Protection of Whistleblowers (AAI) or, if applicable, to the competent regional substantive authorities.

For the management of the Internal Information System and Whistleblowing Channel, the Global Compliance Supervisory Body of the Compliance model, responsible for the same, as well as the aforementioned delegated individual, shall have the advice and support of HÁBEAS CORPORATE COMPLIANCE, S.L., an external consultant specialized in this matter.

In the event that in the information/complaint the person being reported or denounced is a member of the Global Compliance Supervisory Body, this member will be excluded from the entire process of processing, admission, investigation and resolution, except for what is derived from the treatment he/she has as a reported person, as contained in this document.

#### **4. USERS OF THE INTERNAL INFORMATION SYSTEM AND WHISTLEBLOWING CHANNEL**

The Internal Information System and Whistleblowing Channel is a tool that can be used by Lantania employees, self-employed persons, shareholders or partners, business partners, persons forming part of the administrative, management and supervisory body of Lantania, including non-executive members, and any person working for or under the supervision and management of contractors, subcontractors and suppliers.

It may also be used by whistleblowers who communicate or publicly disclose information on violations obtained in the context of an employment or statutory relationship that has already ended, volunteers, trainees, trainees, whether or not they receive remuneration, as well as those whose employment relationship has not yet begun, in cases where the information on violations has been obtained during the selection process or pre-contractual negotiation.

## 5. PROCEDURE FOR HANDLING INFORMATION AND COMPLAINTS

The procedure for making a report consists of the following steps:

|    |                              |
|----|------------------------------|
| 1. | Information and/or Complaint |
| 2. | Means of communication       |
| 3. | Admission                    |
| 4. | Research                     |
| 5. | Resolution                   |

### 1. Information and/or Complaint

The communication of an information and/or complaint shall be made in writing or verbally or both, by name or anonymously, as indicated in point 2 below.

On the Lantania website, on the home page, this document, the Internal Information System and Whistleblowing Channel, and the Forms to facilitate the preparation of a written information and/or complaint, either nominative or anonymous, are presented.

### NOMINATIVE INFORMATION AND/OR COMPLAINT

In the case of nominative information and/or complaints, in order to be admitted for processing, whether in writing or verbally, they must contain the following data:

*Necessary data for the admission of a Nominative Information and/or Complaint.*

|    |   |
|----|---|
| 1. | Information on the informant and/or complainant: Name and surname, ID number, address, telephone number and e-mail address.   |
| 2. | Statement of the facts reported and/or denounced in as much detail as possible.   |
| 3. | Form in which the facts reported and/or denounced came to our knowledge.  |
| 4. | Person or Entity involved in the information and/or complaint, indicating, in the case of a natural person, as much information as possible to allow their individualization (name and surname, position, area of the company, etc.). |
| 5. | Indication of possible witnesses who may have witnessed the facts reported and/or denounced or who may have information about them.   |
| 6. | Any other information that may be useful in the evaluation, investigation and final resolution of the facts reported and/or denounced.  |
| 7. | Any documentation that proves the information and/or complaint.   |

## ANONYMOUS INFORMATION AND/OR DENUNCIATION

In the case of anonymous information and/or complaints, in order to be admitted for processing, whether in writing or verbally, they must contain the following data:

Necessary data for the admission for processing of an Anonymous Information and/or Complaint.

|    |   |
|----|---|
| 1. | Statement of the facts reported and/or denounced in as much detail as possible.   |
| 2. | Form in which the facts that are reported and/or denounced were known.  |
| 3. | Person or Entity involved in the information and/or complaint, indicating, in the case of a natural person, as much information as possible to allow their individualization (name and surname, position, area of the company, etc.). |
| 4. | Indication of possible witnesses who may have witnessed the facts reported and/or denounced or who may have information about them.   |
| 5. | Any other information that may be useful in the evaluation, investigation and final resolution of the facts reported and/or denounced.  |
| 6. | Any documentation that proves the information and/or complaint.   |

### 2 Means of communication

|            |   |
|------------|---|
| In writing | Postal mail (1)   |
|            | HÁBEAS CORPORATE COMPLIANCE, S.L.<br>Castelló, 24, escalera 2, 4º derecha<br>28001 MADRID |
|            | E-mail address (1)  |
|            | denuncias@habeascc.es   |

(1) Requires completion of the corresponding forms on the web site

|          |                                   |
|----------|-----------------------------------|
| Verbally | By telephone with Voice Messenger |
|          | +34 91 413 52 22                  |
|          | Request for face-to-face meeting  |
|          | +34 667 796 796                   |

Verbal communications must be documented, with the consent of the informant and/or complainant, by a recording of the conversation in a secure, durable and accessible format or through a complete and accurate transcription of the conversation by the personnel responsible for handling the conversation.

When making the communication, the informant and/or whistleblower may indicate an address, e-mail address or secure location for the purpose of receiving notifications.

### 3. Admission

Once an information/complaint has been received, by any of the aforementioned means, it will be registered, opening a file and identifying it by a reference, ensuring compliance with the provisions of the personal data protection regulations.

It will be possible to:

- Reject the information and/or complaint and, therefore, proceed to file it, either because it does not comply with the formal requirements set out above, or because the information and/or conduct reported does not present indications of being the subject of information on any actions or omissions that may constitute breaches of European Union Law, as provided for this purpose in Law 2/2023, on actions or omissions that may constitute a serious or very serious criminal or administrative offence, on facts contrary to the law in force or on Lantania's ethical principles.
- Require the informant and/or whistleblower to correct the formal defects or clarify the information transmitted or provide additional documentation to substantiate the information and/or complaint within a maximum period of 15 days. Once the aforementioned term has elapsed without the correction of the aforementioned defects, the communication will be filed.
- Admit the information and/or complaint for processing, as it complies with the formal requirements and contains indications that the information and/or complaint is contrary to the law or to the ethical principles of Lantania.

In any case, acknowledgement of receipt shall be sent to the informant and/or whistleblower within seven calendar days of receipt, unless this could jeopardize the confidentiality of the communication.

#### 4. Investigation

Once the information and/or complaint has been admitted, the Global Compliance Supervisory Body is responsible for carrying out the investigation, with absolute guarantees of confidentiality.

Throughout the same, the presumption of innocence of the person about whom the information and/or complaint has been issued will be respected (basic principle of the Spanish legal system).

The maximum period for responding to the investigation proceedings may not exceed three months from the receipt of the communication, except in cases of special complexity that require an extension of the period, in which case, this may be extended up to a maximum of three additional months.

The procedure is initiated by notifying the interested parties in writing of the agreement to initiate the investigation procedure.

The person affected by the information and/or complaint will be informed of the actions or omissions or breaches or offenses attributed to him/her and will have the right to be heard at any time.

As required by the Spanish Data Protection Agency, you will be notified in writing about:

- Who is handling the investigation of the information and/or complaint.
- The facts you are being accused of.
- The departments and services within Lantania that could be involved in the investigation.
- How to exercise your rights.

Next, all affected persons and witnesses will be given a hearing, which will be held privately. At the hearing with the affected person, he/she will be informed of the alleged facts and the possible consequences thereof, in the event that they are proven to be true. In addition, he/she will be asked for his/her version of the facts and will be allowed to provide the evidence and/or witnesses he/she deems appropriate.

In any case, the provisions on the protection of personal data will be fully respected.

Likewise, when the facts could be indicative of a crime, the information will be immediately forwarded to the Public Prosecutor's Office. In the event that the facts affect the interests of the European Union, they shall be forwarded to the European Public Prosecutor's Office.

## 5. Resolution

The investigating body shall have 30 days, after the completion of the investigation process, to formulate its resolution proposal, which shall be sent in writing to the parties so that, within a period of seven days, they may formulate the allegations they deem appropriate.

Once this period has elapsed, the resolution will be final and will be communicated again to the interested parties.

The resolution may be in two ways:

1. Rejecting the information and/or complaint. In this case, it will be communicated in writing to the informant and/or complainant, with a brief detailed explanation of the reasons for this decision.
2. Estimating the information and/or complaint. This estimate implies a legal breach or breach of the company's Code of Ethics and must be brought to the attention of the human resources department or the person who performs these functions, so that the appropriate disciplinary measures can be applied (included in the company's disciplinary regime and ranging from reprimand to disciplinary dismissal) and, of course, communication to the authorities if necessary.

We would like to remind you that all persons involved in any inquiry process are obliged to maintain confidentiality and to keep secret the data and information to which they have had access.

The data will be deleted no later than two months after the end of the investigations, if the facts have not been proven. In the event of legal action, the data shall be kept for as long as necessary for Lantania to exercise its rights.

## 6. REGISTRATION OF INFORMATION AND/OR COMPLAINTS

Lantania has a book-record of the information and/or complaints received and of the internal investigations to which they have given rise, guaranteeing, in any case, the confidentiality requirements. It is managed and kept by the Global Compliance Supervisory Body of the Compliance model.

This book-record will not be public and only at the reasoned request of the competent Judicial Authority, by means of an order, and within the framework of a judicial proceeding and under the guardianship of the same, may access, in whole or in part, to its contents.

## 7. PROTECTION OF PERSONAL DATA

This procedure guarantees the exercise of the rights established in the Organic Law 3/2018 (Protection of Personal Data and guarantee of digital rights), in the European Regulation on the Protection of Natural Persons, with regard to the processing of personal data, and in the additional regulations in force on the matter, both in terms of the information to be provided in the various communications, and in terms of the specific information referring to the processing of the data and the possible exercise by the affected party of his rights.

In any case, the full content of Title VI Personal Data Protection, articles 29 to 34, both inclusive, of Law 2/2023 is applicable.

## 8. PROTECTION MEASURES

Persons who report or disclose violations provided for in paragraph 9a1 of this document (article 2 of Law 2/2023), shall be entitled to protection provided that the following circumstances are met:

- a) They have reasonable grounds to believe that the information referred to is true at the time of communication or disclosure, even if they do not provide conclusive evidence, and that the said information falls within the scope of Law 2/2023.
- b) The communication or disclosure has been made in accordance with the requirements of Law 2/2023.

Acts constituting retaliation, including threats and attempts of retaliation, against persons making a report and/or complaint, as set forth in Article 36 of Law 2/2023, are expressly prohibited.

Likewise, the contents of articles 37, 38, 39 and 40 of Law 2/2023 shall be taken into account, as regards support measures and measures of protection against reprisals against informants and/or whistleblowers, as well as measures for the protection of the persons concerned and the assumptions of exemption and mitigation of the sanction.

## 9. EXTERNAL INFORMATION CHANNEL OF THE INDEPENDENT AUTHORITY FOR WHISTLEBLOWER PROTECTION (A.A.I.)

Article 42 of Law 2/2023 establishes the creation of the Independent Authority for the Protection of the Informant (A.A.I.). One of the functions of the Independent Whistleblower Protection Authority, established in article 43 of the aforementioned Law, is the Management of the External Communications Channel, regulated in Title III of Law 2/2023.

Based on the same, any natural person referred to in section 9a.4 may report to the corresponding regional authorities or bodies or to the A.A.I., through the External Information Channel of the Independent Authority For The Protection Of The Informant (A.A.I.) (the “**External Reporting Channel**”), of the commission of any actions or omissions included in the scope of Law 2/2023, either directly or with prior communication through the Internal Reporting System and Whistleblowing Channel.

RD 1101/2024, dated October 29, which approves the Statute of the Independent Authority for the Protection of Whistleblowers A.A.I., regulates its operation.

The A.A.I. will establish the procedure for the reception of information, procedures for its admissions, instruction and termination of the proceedings, based on what is regulated, as we have said, in Title III of Law 2/2023.

The information through the External Reporting Channel can be made anonymously. The information may be made in writing, by post or by any electronic means provided for this purpose, addressed to the External Reporting Channel of the A.A.I., or verbally, by telephone or by voice messaging. At the informant's request, it may also be submitted by means of a face-to-face meeting.

## 10. APPROVAL AND VALIDITY

This procedure governing Lantania's Internal Reporting System and Whistleblowing Channel has been approved by its administrative and governing body, following its formulation by the Global Compliance Supervisory Body, coming into force on the date of its cover page, and is reviewed and updated periodically.