



ETHICAL CHANNEL

INFORMATION MANAGEMENT PROCEDURE

September 13, 2023

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1. Introduction

In our effort to continue standing out as an ethical, transparent and upright organization, Aigües de Sagunt has a Code of Ethics, a Regulatory Compliance and Crime Prevention Policy and a Management System for Crime Prevention, which helps prevent the commission of crimes. any irregular behavior that puts the company or its people at risk.

For this reason, we have an Ethical Channel as a tool that allows all people working or professionally linked to Aigües de Sagunt to communicate confidentially, even anonymously, those behaviors that are not aligned with the values and principles, internal rules or applicable legislation. .

This procedure exposes the scope of application of the Ethical Channel, who can use it and what behaviors can be communicated; What are the guarantees and principles that govern the Internal Information System; the rights and obligations of the interested parties; how the Ethical Channel works and how personal data will be processed.

This initiative undertaken by the Governing Body in conjunction with the person Responsible for Compliance offers the maximum personal guarantees (non-retaliation, confidentiality, anonymity, integrity, diligence, etc.) with the best technological assurances (accessibility, information encryption, third-party servers to organization, traceability, document management, etc.).

Aigües de Sagunt guarantees the proper management of communications made through the Ethical Channel, which will, in any case, be analyzed and treated with the utmost respect and confidentiality, in accordance with the provisions and principles contained in this document.

2. Scope of application

This procedure contains the regulation of the Ethical Channel. Its scope of application extends to Aigües de Sagunt.

The person Responsible for Compliance, designated by the Board of Directors of Aigües de Sagunt, as the person Responsible for the Ethical Channel, will be the person in charge of managing the communications received.

The person responsible for the Ethical Channel will act with total independence and autonomy with respect to the different areas that make up the organization, fully ensuring the confidentiality of the information and the protection of the people involved, developing the necessary tasks under the premises of respect, independence, neutrality, impartiality, honesty and objectivity towards the people affected by the communication, also ensuring that the procedure is developed in accordance with the provisions of this document.

a. ¿Who can communicate through the Ethical Channel ?

All **workers, contractors, suppliers, self-employed workers, shareholders, people belonging to the administrative body, interns, workers in training and third parties** related to Aigües de Sagunt, can and must use the Ethical Channel.

b. ¿What facts can I communicate?

The behaviors that can be reported through the Ethical Channel are all those that involve a breach of our principles and values, internal company procedures and current legislation, understood as actions or omissions that may constitute violations of European Union Law, infractions criminal or serious or very serious administrative infractions.

These events may fall into categories related to harassment, corruption, fraud and irregularities, protection of personal data, environment, public health or conflict of interest. In addition, through the Ethical Channel it is possible to receive queries about doubts in the application of any regulations, external or internal.

3. Principles and guarantees of the Ethical Channel

The Ethical Channel, due to its purpose, is governed by principles and guarantees that allow us to manage communications effectively. These reporting principles of the Ethical Channel are:

- **Accessibility and communication:** ensuring easy and open access from the corporate website itself. The Ethical Channel and its operation will be communicated to all potential users of it.

- **Confidentiality:** throughout the process the personal data provided by the interested parties will be treated in a strictly confidential manner, respecting at all times the provisions of current regulations on data protection and the procedures and protocols of Aigües de Sagunt. Measures will be adopted to guarantee adequate security and confidentiality, and reinforced security measures may be established and extreme precautions will be taken to comply with the duty of confidentiality. In addition, the Ethical Channel allows anonymous communication.

Personal data will be limited exclusively to the person responsible for the Ethics Channel and the specific management team. Any person involved in the management will be required to sign confidentiality clauses and failure to comply will lead to the application of measures immediately.

- **Right of access to information:** the people involved will be able to access the file of their communication and will be informed of the results of the investigation that affect them, as long as their knowledge does not represent a violation of the proper processing of the file.

- **Management of conflict of interest:** given the possibility of incompatibilities regarding those who receive, investigate or decide on the communication received, the existence of any conflict of interest will be evaluated and communicated and, where appropriate, the person/s will be removed. /s of management.

- **No retaliation:** no retaliation of any kind is guaranteed for anyone who uses the Ethical Channel in good faith. For this, the person Responsible for the Ethical Channel will carry out continuous monitoring over time.

- **Justice:** the rights of the informant and interested parties will be protected. At the outset, it will be assumed that all communications are made in good faith and that all people are innocent unless evidence proves otherwise, respecting the rights to privacy and defense.

- **Diligence:** the person responsible for the Ethics Channel and the designated team will diligently process the information that has been communicated to them. In any case, the necessary decision will be adopted within a maximum period of three months.

- **Proportionality:** only those measures will be carried out that are useful and necessary for the purposes and do not cause greater damage than that which the management itself is trying to prevent.

- **Legality:** current legislation will be respected at all times, especially with regard to data protection, privacy and relations with judicial and administrative authorities.

- **Report:** the person responsible for the Ethics Channel will prepare an annual report on the activity of the Ethics Channel that will be presented to the Board of Directors, in an anonymized manner, in order to monitor its operation and effectiveness.

- **Information to the representation of the workers:** during the processing of any communication, if necessary, the competent person who performs their functions as Representative of the workers will be kept informed, also informing them of their obligations regarding confidentiality.

4. Obligations and rights

Interested persons have obligations and rights during the management of communications.

a. ¿What obligations and rights does the good faith informant have ?

The reporting person has the obligation to make **communications in good faith**, which are those that are based on facts or indications from which irregular behavior or damage can reasonably be derived, in a truthful manner. Although no material can be provided at the time of communication to support the facts communicated, communications in good faith are made without manifest disregard for the truth, without any intention of revenge, causing work or professional harm or harming the honor of the company. affected person.

Likewise, the reporting person must maintain the **confidentiality** of the information in their communication and collaborate during its management in the requirements requested by the person Responsible for the Ethical Channel and the designated team.

The reporting person will be **protected** from the beginning of the communication following the principles and guarantees explained in section 3. Furthermore, based on *Law 2/2023, of February 20, regulating the protection of people who report regulatory infractions and the fight against corruption*, the informant enjoys protection and support measures.

Retaliation, or threats thereof, is expressly prohibited, including suspension of employment, non-renewal or early termination, disciplinary action, harm, negative references, denial of training or discrimination, among others.

The reporting person can count on **information, advice and assistance** as support measures.

In addition, you will be able to **monitor** the progress of communication management at all times through the identifier and PIN provided on the Ethical Channel platform, in a confidential and secure manner. There is a chat in this access that will enable communication between both parties, even with the anonymous informant.

b. ¿What obligations and rights does the affected person have ?

During the processing of the file, the persons affected by the communication will have the **right to the presumption of innocence, to honor, to their defense, to access the file and to be heard**, as well as to the protection and support measures established for the reporting persons, preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.

The person responsible for the Ethics Channel will report the facts that are the subject of the communication, its status or any other information that may be relevant, unless the circumstances of the case make it inadvisable or the management of the communication may be put at risk. In no case will the affected person know data that could facilitate the identification of the reporting person.

In the event that the **communication is false**, the affected person has the right to have this reflected in the relevant reports prepared within the framework of the investigation.

Furthermore, the affected person has the **right** to have the investigation and the decision regarding its results adopted by impartial people, guided only by the regulations that regulate its operation; make the allegations that you consider appropriate in your defense and propose means of proof in this regard and, if the investigation allows it, be present when accessing your work tools, such as email or computer equipment, and may request the presence of a representative of the working people.

The affected person **must collaborate** during the investigation process, providing the information requested and providing data truthfully and, of course, will be totally prohibited from inflicting any type of revenge against the reporting person, if he or she knew their identity.

5. Communications management

Communications will be managed diligently by the person responsible for the Ethics Channel and the team designated for this purpose, maintaining the guarantees and principles established in this procedure.

a. ¿How do I present the communication ?

Aigües de Sagunt makes the following means of communication available to its interest groups:

- **Written and verbal (voice message)**: accessing from the corporate website or the following link: <https://aiguesdesagunt.canaletico.app/>

- **In person or by postal mail**: for the attention of the person responsible for the Ethical Channel at *Calle Camí Real, 65 in Sagunto, 46500 (Valencia)*.

In the case of in-person communication, you must request an appointment through the communication form at <https://aiguesdesagunt.canaletico.app/>, on the fourth screen as indicated, and it will be made within a period of seven (7) days from the time of the request.

In the case of in-person communication, you must request an appointment through the communication form at <https://aiguesdesagunt.canaletico.app/>, on the fourth screen as indicated, and it will be made within a period of seven (7) days from the time of the request.

If the reporting person chooses the verbal route through the voice message in the Ethical Channel, their communication will be transcribed completely and accurately. In the case of face-to-face communication, you should know that conversations may be recorded, informing you in advance of the processing of your

data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council, of April 27, 2016. In any case, the reporting person will review said recordings or transcripts to verify their authenticity through their signature.

b. ¿Identification is required?

It is not mandatory to identify yourself as the reporting person; anonymous communication is permitted.

However, Aigües de Sagunt recommends and invites the reporting person, whenever possible, to identify themselves so that, in this way, the person responsible for the Ethics Channel can effectively protect the reporting person from possible retaliation and expedite the investigation and evidence collection. In this case, absolute confidentiality of identifying data is guaranteed.

However, anonymous communications that could be considered valid to initiate an investigation will also be treated confidentially.

c. External communication channels

Any natural person may report to the **Independent Whistleblower Protection Authority, A.A.I.** any breach or omission of the principles and guarantees established in this document that are supported by compliance with *Law 2/2023, of February 20, regulating the protection of people who report regulatory infractions and the fight against corruption*.

Likewise, the reporting person may turn to the competent Authorities to receive advice, support or process their communication, receiving the same guarantees established for the internal Ethical Channel, as long as the stipulations contained in the aforementioned Law are respected. In the case of the Valencian Community, the competent Authority is the Valencian Anti-Fraud Agency.

In the following link you can access the Complaints Mailbox of the Valencian Anti-Fraud Agency: <https://www.antifraucv.es/buzon-de-denuncias-2/> and you can also access its use, objectives and operation.

d. Communication management phases

The management of communications carried out by the person responsible for the Ethics Channel and the specific team designated, will be carried out in a homogeneous manner in **four main phases**: reception, investigation, decision and closure. In the case of complaints of harassment, the specific procedure "*Protocol for the prevention and treatment of cases of workplace, sexual and gender-based harassment*" will be followed.

- **Reception and classification of communication**

Once the communication is received, the person responsible for the Ethics Channel will proceed to review the information, analyze its content and consider its rejection, validation or request for additional information.

- **Dismissal**: communications without foundation, false or made in bad faith will be rejected, without prejudice to initiating the sanctioning actions that are considered. The reporting person will be informed of the reason for non-admission through the Ethical Channel.

No communication will be admitted for processing when, clearly and evidently, the action that is the subject of the communication does not constitute an irregularity.

On the other hand, the person responsible for the Ethical Channel may determine that the information contained in the communication is not the object of the Ethical Channel, but it is interesting to take it into account as an improvement process in a specific area of the organization. In this case, said file will be referred to the corresponding department and communicated to the reporting person.

- **Validation:** if the communication meets the conditions for validation, the recipient will proceed to accept it.

- **Request for additional information:** in case of doubt or in the absence of evidence to support the communication, the person responsible for the Ethics Channel will notify the reporting person to request additional information or clarification of any point, which must be provided within a maximum period of -3- calendar days. Otherwise the communication could be rejected.

The reporting person who has provided contact information will receive acknowledgment of receipt in the email provided. In any case, this acknowledgment of receipt will be sent within a maximum period of seven (7) calendar days from the moment of receipt of the communication.

Once the communication is accepted, the investigation will be assigned to the Optimization and Audit Department of Global Omnium, unless there may be a situation of conflict of interest, in which case it will be the person responsible for the Ethics Channel who will designate the person in charge of the investigation. The Optimization and Audit Department may also, depending on the type of complaint and the facts reported, reassign the instruction to another person from Aigües de Sagunt or Aguas de Valencia S.A.

- **Investigation of the facts**

All accepted communications will be investigated. The Investigator of the file will request the Human Resources Department ¹, when it is not himself, to determine the **procedure and deadlines** to follow in accordance with the applicable legal and conventional labor regulations (based on the prescription of labor infractions). that may correspond to the reported facts) or the deadlines indicated in this chapter will apply by default.

The instructor, taking into account the typology or needs of the communication, must **collect evidences** that proves the veracity or otherwise of the facts communicated, through interviews, calls, analysis of files and documentation, review of equipment, offices or any method that allows collect information in this regard, which may require the collaboration of external advisors.

All people who participate during this process agree to maintain absolute confidentiality of the data, independence and absence of conflict of interest. In this sense, the people who are the subject of the investigators' investigations must participate, truthfully, diligently and completely, in the team's requests, always in a proportional manner and protected by current legislation. The instructing person will process a hearing for all those affected and witnesses.

¹ In the event that the Human Resources Department has incompatibility or conflict of interest with the fact or persons that are the subject of the communication, the Optimization and Audit Department will contact the Legal Department.

In general, the person affected by the communication will be informed of its existence at the time it is admitted for processing. However, and exceptionally, in those cases in which there is a risk that said notification seriously jeopardizes the ability to effectively investigate what was communicated or collect the necessary evidence, notification to the affected person may be delayed as long as said risk exists. (the reasons for the decision being recorded in the file). In any case, said period will never exceed that established at the time of the decision to admit to processing or, failing that, fifteen calendar days from admission to processing.

Any access to information or documentation of the Company must be authorized by the Vice President of the Board of Directors. For this reason, the Vice President, at the proposal of the Investigator, may adopt those decisions that may be necessary to preserve the authenticity and integrity of the information and documentation that may be the subject of the investigation.

The period to investigate will be sixty (60) days and will conclude with a reasoned report from the Vice President, and the investigating team may extend the resolution period if the complexity of the matter requires it.

- **Decision**

In this phase, based on the final investigation report, the Vice President will adopt one of the following **decisions**:

- **Extension**: if it is determined that the investigation has not been sufficient to prove the reported facts, the investigative team and even the reporting person may be urged to provide additional information.

- **File**: if it is determined that, after the investigation, the accreditation of the reported facts has not been proven or they are not considered an infraction following the scope of application and purpose of the Ethical Channel.

Without prejudice to the fact that, at this time, the information can be transferred to the corresponding department to be taken into account as a proposal for continuous improvement.

- **Measures to be adopted**: when it is verified that the reported facts have been proven and, in addition, constitute an infringement within the scope of the Ethical Channel. In this case, a Minute will be issued with the resolution and disciplinary measures to be adopted.

- **Open a new file**: if the investigation of the ongoing communication reveals evidence of other actions that could constitute new irregularities committed by the same or different people as those investigated.

In the event that the resolution issued concludes that a member of the company has committed an irregularity, the legally appropriate disciplinary, administrative or judicial actions will be initiated.

The estimated duration of this phase will be, maximum, ten (10) business days.

- **File closure**

The person responsible for the Ethical Channel will record the agreed measures to monitor compliance.

At this time, the final report or report of conclusions will be written for the reporting person. The resolution of each file will be communicated to the Presidency of the Board of Directors as soon as possible.

The person responsible for the Ethical Channel, based on the report of the investigation phase and the record of resolution of the file, will prepare the Action Plan proposing the measures considered necessary to correct, alleviate and prevent the commission of the reported irregularity on future occasions. , informing the Board of Directors thereof.

Finally, and in compliance with current legislation on Data Protection and Law 2/2023, the file will be archived and access limited to it.

Once the communication has been filed, the reporting person will have thirty (30) calendar days to access their file and find out the status and resolution of their communication.

The estimated duration of this phase will be, maximum, ten (10) business days.

6. Processing of personal data

The personal data collected during the communications management process will be processed by Aigües de Sagunt, to manage the communications received through the Ethical Channel.

These data will be of an identifying nature (name, surname, email, identification document and contact telephone number), as well as any data that the reporting person considers necessary to provide to the management of the communication.

The purpose of data processing is to manage the communications received through the Ethical Channel, which includes the reception of these, the subsequent analysis and instruction and the closure of the file with the corrective measures to be applied.

The legal basis for the processing of personal data is compliance with a legal obligation, under Law 2/2023, of February 20, regulating the protection of people who report regulatory infractions and the fight against corruption.

Personal data will be kept for the legally established period, which will not exceed three (3) months, unless, with prior justification, the instruction can be extended (3) more months. Once the management is completed, the confidential information will be blocked, remaining available only for the purpose of leaving evidence of the operation of the system; and being preserved by encryption in a protected database with certified security measures.

However, it is permitted to leave exclusive records for statistical purposes and to prepare an annual report or report on those actions, without having access to personal data.

Only people strictly authorized by the Governing Body of Aigües de Sagunt, and upon written request signed by it, have access to the database for justified reasons.

All information will be treated in a strictly confidential manner and no data will be transferred to third parties except by legal obligation, legal requirement or with the prior consent of the person holding the data to the competent Authorities such as Judges and Courts or Security Forces and Corps. State if an explicit crime is committed in the information communicated and its management requires it.

Likewise, international transfers of the data collected are not planned.

Interested persons may exercise their rights regarding data protection in relation to the Ethical Channel through the following contact information:

- Email: dpo@aiguesdesagunt.com

This Procedure has been approved by the Board of Directors of Aigües de Sagunt held on September 13, 2023.