

STAYINGVALENCIA

BAR COLLADO VALENCIA, S.L.U.

WHISTLEBLOWER CHANNELS

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WHISTLEBLOWER CHANNEL PROTOCOL

CONCEPT

The whistleblower channel is the mechanism through which the company receives and manages information provided by members of the organization regarding conduct contrary to the ethical code, corporate policies approved by the company, or the criminal code.

OBJECTIVE OF THE WHISTLEBLOWER CHANNEL

The objectives pursued with the implementation of a whistleblower channel are:

- Preventing conduct that violates the company's ethical code and corporate policies.
- Detecting the commission of conduct that may constitute a crime within the company.
- Complying with the requirement of Article 31bis of the Criminal Code.
- Implementing a culture of compliance and good corporate practices.
- Preventing the commission of crimes within the organization.
- Achieving a compliance scenario that may lead to the exemption or mitigation of criminal liability for the company and the board of directors for crimes committed by members of the organization.
- Providing the company with mechanisms to identify and control potential non-compliant behavior.
- Generating the disciplinary process and imposing sanctions on those responsible for conduct contrary to the compliance standards set by the organization.
- Collaborating with the judiciary, if applicable.

REQUIREMENTS OF THE WHISTLEBLOWER CHANNEL

The whistleblower channel must meet the following guarantees:

- Confidentiality. Effective communication systems will be used to ensure confidentiality is preserved. The confidentiality of the reports is a basic requirement for compliance with Directive 95/46/EC. It is essential that the whistleblower enjoys appropriate protection, guaranteeing the privacy of the report and preventing their identification, which is crucial for the channel's purpose and to encourage its use. Legal entities that implement whistleblower channels must take appropriate measures to ensure that the identity of whistleblowers is confidential and not disclosed to the accused during the investigation.

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The company guarantees the confidentiality of the whistleblower and protection against possible retaliation.

- Whistleblower Anonymity. UNE Standard 19601 allows anonymous reporting. If the report is not anonymous, the anonymity of the whistleblower will be guaranteed.

- Whistleblower Protection. It is guaranteed that no retaliation will be taken against the whistleblower.

- Information. All members of the organization must be informed about the existence and operation of the whistleblower channel, confidentiality, anonymity, protection of the whistleblower, and that access to the channel is restricted and only accessible to the body designated by the company to manage the handling of the report.

- Training. All members of the organization will be trained on how to properly formulate a report.

- Evaluation. There must be periodic evaluations of the whistleblower channel's operation.

- Communication. The existence and operation of the whistleblower channel must be communicated to the legal representatives of the workers (Article 64.5 of the Workers' Statute).

- Disciplinary and Sanction Procedure. Members of the organization must be informed about the disciplinary and sanctioning regime that adequately penalizes violations of the code of conduct, corporate policies, and, if applicable, the commission of a crime. UNE Standard 19601 (Clause 8.8) establishes the possibility of imposing sanctions that, depending on the degree of non-compliance, can range from a warning to disciplinary dismissal. To this end, considering the limitations established in the Workers' Statute, it must be agreed with the workers that non-compliance with the code of conduct or corporate policies will be considered a breach of contractual good faith and thus grounds for disciplinary dismissal.

- Investigating Body. It must be appointed by the management body and ratified by the shareholders' meeting. Its actions must be objective, transparent, and impartial. It can be internal or external to the organization.

- Resolving Body. It must be appointed by the management body and ratified by the shareholders' meeting. It may or may not be the same as the investigating body. It can be internal or external to the organization.

REPORT HANDLING PROCEDURE

a) Channel Definition. The method for handling reports will be determined, specifying an email address or postal address directed to the investigating body. All members of the organization must be aware of this email and/or postal address.

b) Report Formulation. The whistleblower will send the report to the following email address:

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canaldedenunciascompliance@belenguerabogados.com

The whistleblower must describe the subject of the report and provide any available evidence.

c) Report Reception. The report must be documented in writing, recording all possible details.

d) Timeline. Written records of the reception date must be kept, and timelines for the process phases must be set:

- Preliminary Evaluation.

- Preliminary Decision.

- Investigation Phase.

- Investigation Report.

- Conclusion Report.

- Communication to the Resolving Body.

e) Preliminary Evaluation. The investigator will conduct a preliminary evaluation of the report's content to determine if it may involve a violation of the code of conduct, corporate policies, or the commission of a crime.

f) Definition of the Action Framework. The framework in which the report should be handled will be defined:

- Code of Conduct.

- Corporate Policies.

- Criminal Code.

g) Preliminary Decision. The preliminary decision will be defined as follows:

- Non-compliance Exclusion. If the preliminary evaluation concludes that there is no punishable non-compliance within any compliance frameworks, the report will be archived, documenting the evaluation and qualification criteria. The whistleblower will be informed if their identity is known.

- Internal Regulations Non-compliance. If the reported conduct falls within violations of the code of conduct or corporate policies, it will be referred to the relevant domain: labor, administrative, etc.

- Crime Indications. If the report contains rational indications of a crime, the investigation phase will begin.

h) Investigation Phase. Evidence will be gathered from the implicated individuals, interviews will be conducted, documents from other departments of the company will be requested, etc., and an exhaustive analysis of the collected data will be carried out, ensuring the anonymity of the whistleblower is preserved at all times.

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i) Investigation Report. Upon completion of the investigation phase, the investigator will issue a report detailing the facts and the investigative actions taken.

j) Conclusion Report. The investigator will issue a well-founded and motivated conclusion report that will be sent to the Compliance Committee, the Compliance Officer, and the Board of Directors.

k) Resolving Body. The resolving body will consist of the Compliance Officer and the Compliance Committee, if designated. The individual who has been reported, if part of the resolving body, will be excluded from it.

l) Sanction Proposal. The resolving body will make a sanction proposal based on the severity of the investigated facts and the conclusions reached and will recommend to the management body that the facts be reported to the judicial authority, initiating the post-crime action protocol. In any case, the final decision will lie with the management body.

NOTICE OF INTEREST

All members of the organization are informed that the use of their computer equipment, email, etc., is exclusively reserved for professional purposes and that the company may access these systems if there are indications of the commission of a crime and/or an internal report is filed in accordance with this protocol.

REPORTING FORM

Whistleblower (if not anonymous)

Name

Department

Reporting method

Report date

Reported Party

Name:

Department

DESCRIPTION OF REPORTED FACTS

EVIDENCE PROVIDED

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