

CRIMINAL COMPLIANCE MANAGEMENT SYSTEM

ETHICS CHANNEL POLICY



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VERSION	DATE	DESCRIPTION OF AMENDMENT	APPROVED BY:
0	May 2026	Ethics Channel Policy.	Sole Director

I. PURPOSE AND SCOPE OF APPLICATION

CARCABA GRUPO is firmly committed to regulatory compliance and to the prevention of criminal offences and unlawful conduct. To this end, it makes its Ethics Channel available to its members and to third parties on its corporate website, through which unlawful conduct identified within the organisation may be reported anonymously or confidentially.

The purpose of this Policy is to set out the governing principles of the CARCABA GRUPO Ethics Channel.

Through the Ethics Channel, actions or omissions arising in the course of CARCABA GRUPO's activities may be reported to the Internal Information System Manager (Compliance Officer), where they may constitute:

- Unlawful or criminal conduct.
- Serious or very serious administrative infringements.
- Actions or omissions that may constitute a breach of European Union law and affect the financial interests of the European Union.
- Breaches of the internal regulations and of the Crime Prevention System in force at CARCABA GRUPO.

II. REPORTING CHANNELS

Infringements or unlawful conduct may be reported through the Ethics Channel available on the corporate website www.carcaba.es. The Ethics Channel consists of a form through which any reporting person may inform the Internal Information System Manager, either anonymously or confidentially, at their choice, of any irregularity, unlawful behaviour or criminal conduct identified within CARCABA GRUPO.

Likewise, any reporting person may send their reports to the Internal Information System Manager (Compliance Officer) of CARCABA GRUPO, by post to the address Calle Arquitecto Reguera nº 1, 2º B CP 33004, Oviedo, Principado de Asturias, or request a personal meeting with the Internal Information System Manager (Compliance Officer), through the indicated means. The in-person meeting may be held either face to face or by videoconference, at the applicant's choice.

III. GENERAL PRINCIPLES

The basic principles of action on which this Policy is based are as follows:

- **Legality:** reports submitted through the Channel shall be processed in accordance with the provisions of Law 2/2023 of 20 February, as well as any other applicable legislation in force.

- **Protection of the reporting person against retaliation:** a specific protection regime shall apply against any potential retaliation that the reporting person may suffer, in accordance with the provisions of Law 2/2023 of 20 February.
- **Protection of persons affected by the report:** the right to the presumption of innocence, the right to honour and the right of defence of the persons affected by the report shall be guaranteed.
- **Respect for the fundamental rights of other parties involved:** the procedure for managing reports at CARCABA GRUPO shall safeguard all fundamental rights of the persons involved in the relevant investigation procedures, whether they are reporting persons, affected persons, witnesses or other parties.
- **Confidentiality:** the system is designed, established and managed securely, guaranteeing the confidentiality of the identity of the reporting person and of any third party mentioned in the report, as well as the confidentiality of the actions carried out in the management and processing of the report.
- **Anonymity:** the system allows anonymous reports, and all necessary measures shall be adopted to guarantee anonymity.
- **Personal data protection:** the protection of personal data is guaranteed, preventing access by unauthorised personnel.
- **Autonomy and independence:** the Internal Information System Manager (Compliance Officer) of CARCABA GRUPO, acts with autonomy and independence in managing the System and may not be controlled by, or receive instructions from, any person or body within the entity.
- **Diligence:** the Compliance Officer, in their capacity as the person responsible for the Internal Information System, shall ensure the diligent processing of reports.
- **Good faith:** false or distorted information, as well as information obtained unlawfully, shall be excluded from protection.

IV. PROCEDIMIENTO

- CARCABA GRUPO has a Procedure for managing reports submitted through the Ethics Channel, which ensures the proper handling and investigation of reports, with all necessary measures in place to maintain the secrecy, anonymity and confidentiality provided for in Law 2/2023 of 20 February, on the protection of persons who report regulatory breaches and the fight against corruption.
- In this regard, please note that:
 - Once a report has been submitted, whether anonymously or confidentially, an acknowledgement of receipt shall be sent within a maximum period of seven calendar days.

- The report shall be received by the Internal Information System Manager (Compliance Officer), who may request further information where appropriate.
- The reported facts may give rise, where applicable, to the corresponding internal investigation, which shall be carried out with all guarantees of confidentiality, secrecy and protection of the reporting person. Any internal investigation conducted shall also duly respect the presumption of innocence and honour of the persons affected by the information and shall be carried out in strict compliance with the internal regulations approved by CARCABA GRUPO for the processing and investigation of reported facts.
- The reporting person shall be informed of the conclusion of the investigation. However, neither the outcome of the investigation nor the measures adopted by the company on the basis of such outcome in relation to the persons affected shall be disclosed. Such measures shall be handled directly with the competent authorities.
- It is guaranteed that reports made through the reporting channel shall not give rise to any form of retaliation or action against the reporting person, under the terms provided for in Law 2/2023 of 20 February, on the protection of persons who report regulatory breaches and the fight against corruption. Any action constituting retaliation against reporting persons is expressly prohibited.
- However, the aforementioned protection shall not apply to reports that fall outside the scope of application of the Law, are manifestly false or manipulated, or are based on motivations that the law cannot protect. In this regard, CARCABA GRUPO warns that such actions may give rise to criminal, civil or disciplinary liability, under the terms provided for in the legal system in force.
- Any reporting person may request a personal interview with the Internal Information System Manager (Compliance Officer), for the purpose of reporting possible breaches, criminal offences, or serious or very serious administrative infringements. In such cases, confidentiality shall be respected.
- Any personal data provided in the context of reports made through the Ethics Channel shall be protected using the highest security measures implemented at CARCABA GRUPO, in accordance with the principles of secrecy and confidentiality.

V. DISSEMINATION

This Policy shall be disseminated through the CARCABA GRUPO website so that it is visible and available to any person wishing to use the Ethics Channel.

All members of CARCABA GRUPO joining the organisation in the future shall be made aware of this Policy.