



ETHICAL CHANNEL

MARCH 2024

Barcelonesa Group is committed to complying with the law and its principles and values in all areas of its business and commercial activity (hereinafter “regulatory compliance”). Within the framework of the Corporate Compliance System it has implemented, one of the essential tools for guaranteeing regulatory compliance is the **Ethical Channel**, which allows any individual to (i) disclose any regulatory breach they are aware or reasonably suspicious of, or (ii) voice any doubts they may have regarding regulatory compliance (hereinafter “communication”). This communication will be made either **openly** or **anonymously**, and will always be treated **confidentially**.

The Grup Barcelonesa Ethical Channel is made up of the following line of communication:

<https://whistleblowersoftware.com/secure/barcelonesagroup-canaldedenuncias>

To regulate the use of the Ethical Channel and the investigation and resolution procedures of any reported breaches, BARCELONESA GROUP has approved and implemented the **Management, Investigation and Resolution Protocol for reporting regulatory breaches** and the **Whistleblowing Policy**.

Barcelonesa Group has approved the **necessary measures to avoid any form of retaliation** against whistleblowers, including threats of retaliation and attempted retaliation, as well as ensuring that all whistleblowers have access to the necessary **support measures** to guarantee their effective protection.

Whistleblowers may also report any breaches to the independent authority on whistleblower protection in Catalonia, the Catalan Anti-Fraud Office (www.antifrau.cat) or the Spanish Independent Authority in Whistleblower Protection, (on a national level)

In Cornellà de Llobregat, 8 March 2023.

A handwritten signature in blue ink, appearing to be 'Marta Ylla', written over a horizontal dashed line.

Signed: Ms Marta Ylla
*Compliance Officer and Internal Information System Manager at
Barcelonesa Group*