



miquel y costas & miquel,s.a.

**PRIVACY POLICY OF THE
ETHICAL CHANNEL OF
MIQUEL Y COSTAS GROUP**

Disclaimer	This document, by virtue of the principle of language economy, may use the singular or plural masculine term to encompass the masculine, feminine, non-binary gender, etc., from an absolutely inclusive and respectful perspective.
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VERSION CONTROL

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APPROVALS

Version	Date	Governing body	Company	Signature
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1. Object

The purpose of this Privacy Policy is to provide information on the processing of personal data for the management and investigation of complaints or queries submitted through the Ethics Channel of MIQUEL Y COSTAS & MIQUEL S.A. ("MIQUEL Y COSTAS"), as well as of the entities that make up its Group ("the Group" or the "MIQUEL Y COSTAS Group", indistinctly).

For the correct configuration and design of the Ethical Channel, the MIQUEL Y COSTAS Group fully complies with the applicable data protection regulations, and in particular;

- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data (hereinafter "*General Data Protection Regulation*", or "GDPR").
- Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights (hereinafter, "LOPD");
- Law 2/2023 of 20 February on the protection of persons who report regulatory infringements and the fight against corruption;
- other European and Spanish implementing legislation that may be applicable.

2. Who is the controller of your personal data?

This Ethical Channel is aimed at professionals and collaborators, both internal and external, of the companies that make up the MIQUEL Y COSTAS Group at any given time, which can be consulted on the website: www.miquelcostas.com

However, the entity legally responsible for the processing of personal data collected within the framework of this Canal is the parent company, MIQUEL Y COSTAS & MIQUEL S.A., with registered office at Calle Tuset 7º planta 08006 Barcelona.

MIQUEL Y COSTAS has appointed a person from its Group as "Data Protection Officer", to ensure the protection of the personal data of, among other interested parties, the users of the Ethical Channel, as well as to guarantee that all the legal requirements of Spanish and European personal data protection regulations are complied with. The contact details are as follows: vlacasa@miquelcostas.com.

3. Category and source of data

This Ethics Channel may process personal information of the complainant and the reported person, as well as of third parties involved in the facts that have been the subject of a query or report (e.g. possible witnesses).

In this respect, it is not possible to define a priori which categories of personal data will be processed in this Channel, given that it depends on the information that the

complainant freely wishes to provide when making his complaint, or the defendant when defending himself, or even possible witnesses participating in the investigation process that may be initiated. In any case, only the data strictly and objectively necessary to process the complaints and, where appropriate, to verify the reality of the facts reported shall be processed. Likewise, they shall be adequate, relevant and not excessive.

In any case, MIQUEL Y COSTAS may receive such personal data:

- a) directly from the interested party itself (by providing it at the time of the complaint or enquiry, when making any allegations, or at any other stage of the investigation); and
- b) indirectly, by any of the persons - natural or legal - involved in the investigation; or by the companies of the Group, when such person works or provides services in or for any of them.

Finally, complainants who wish to reveal their identity must provide MIQUEL Y COSTAS with their current and accurate personal details, so that the information contained in its systems is up to date and error-free (in particular, the details through which they can be contacted for any matter relating to the complaint submitted).

4. For what purpose and on what legal basis do we process your personal data?

For legal purposes, it is hereby stated that the processing of the data collected through this Ethical Channel pursues the following purposes, each of them with their corresponding legitimate basis:

a) Compliance with Law 2/2023 on Whistleblower Protection.

Firstly, we will process the information collected (that provided by the whistleblower or that collected in the framework of the investigation that may be carried out) in order to (i) manage and investigate the complaints made through the Ethics Channel and (ii) adopt the legally established protection measures to prevent possible reprisals, in strict compliance with the provisions of Law 2/2023, of 20 February, on the Protection of Whistleblowers.

b) Attention and response to possible queries, due to the legitimate interest of the person making the query.

If you do not submit a complaint, but simply make an enquiry, MIQUEL Y COSTAS will process the information received in order to deal with it, manage it and provide you with an appropriate response. This will be done on the basis of the legitimate interest of MIQUEL Y COSTAS, as a legitimate basis, which does not prejudice or harm the

privacy of the person making the enquiry, and also of that person, who also has a legitimate interest in obtaining an appropriate response.

c) Prevention of criminal risks, as a mission in the Public Interest

On the other hand, the personal data collected will also be processed in order to fulfil a mission carried out in the public interest, such as the prevention, detection and discovery of possible risks and breaches that may occur and that may give rise to criminal liability for any of the companies that make up the MIQUEL Y COSTAS Group.

d) To have evidence of the correct functioning of the Criminal Risk Prevention Model, in the legitimate interest of the MIQUEL Y COSTAS Group.

In addition, personal data may be processed within the framework of this Ethical Channel due to the MIQUEL Y COSTAS Group's interest in having evidence of the correct functioning of its Criminal Risk Prevention Model. The above will be carried out due to a legitimate interest that does not prejudice or harm the privacy of the interested parties, and also of the latter, who also have a legitimate interest in the company in which they work or for which they provide their services having and applying an adequate and effective Compliance Model.

In accordance with the European General Data Protection Regulation 2016/679, the MIQUEL Y COSTAS Group has drawn up the relevant "*balancing test*", an internal analysis that confirms that the legitimate interest in question is justified and pertinent, both for the purposes described in this section d) and in section b) above.

e) Other legally binding uses

Finally, in some cases, personal data may also be processed in order to comply with certain legal obligations that we are required to fulfil. For example, if they are requested by a Court, or any State Security Force or Corps. In these cases, and as far as possible, we will inform you of this and of the regulation that imposes it.

5. How long will we keep your data?

The personal data collected (through the complaint filed and, where appropriate, in the framework of the possible subsequent investigation) may be kept (i) for the time necessary to decide whether to initiate an investigation into the facts reported, (ii) where appropriate, for the time during which the relevant investigation is carried out and, finally, (iii) throughout the exercise of the corresponding legal actions. In the case of a simple consultation, during the time necessary for its management, processing and response.

In any case, after three months have elapsed from the receipt of the complaint without any investigation having been initiated, the complaint shall be deleted, unless the purpose of the preservation is to leave evidence of the operation of the channel.

Finally, and after all of the above, the data collected will be kept (i) to comply with possible legal obligations that may be applicable, as well as (ii) to attend to possible claims and liabilities, keeping them duly blocked, and for the maximum legally established periods, at the disposal of the State Security Forces and Corps, Courts and Tribunals, and possible Competent Public Administrations, for a maximum legal period of ten years.

6. To which recipients will your data be communicated?

As a general rule, MIQUEL Y COSTAS will not pass on the data it collects through its Ethics Channel to any third party. Likewise, only those personnel who, by virtue of their functions, responsibilities and duties, are duly and previously authorised may access them.

If, as a result of the investigation process, it is agreed that legal or disciplinary measures should be taken against the person reported, MIQUEL Y COSTAS will provide the information strictly necessary to the MIQUEL Y COSTAS Group entity with which the person reported has a contractual relationship (of an employment or commercial nature, as appropriate), in order to carry out and enforce the relevant legal actions.

They may also be provided to third parties to whom the MIQUEL Y COSTAS Group is legally obliged: for example, Courts and Tribunals, Security Forces and Bodies or any competent Public Body, at their request.

The MIQUEL Y COSTAS Group may also have the cooperation of third-party service providers, who may have access to such personal data and who will process it in their name and on their behalf, as a consequence of the provision of contracted services. In relation to the above, the MIQUEL Y COSTAS Group follows strict criteria for the selection of suppliers in order to comply with its data protection obligations. Thus, in order to regulate the conditions of privacy under which these potential third-party suppliers will operate, the MIQUEL Y COSTAS Group will impose on them, among others, the obligations to apply appropriate technical and organisational measures, to process personal data for the agreed purposes and only in accordance with the documented instructions of the MIQUEL Y COSTAS Group, and to delete or return the data once the services have been rendered.

The foregoing is indicated in that the MIQUEL Y COSTAS Group may contract the provision of services with third party suppliers who carry out their activity, by way of example and without limitation, in the following sectors: legal advice, multidisciplinary professional services companies, or companies providing technological or IT services.

In the event of the intervention of a third-party supplier, MIQUEL Y COSTAS shall sign the relevant data processor contract with the latter, as required by the legislation in force, by virtue of which the latter shall be expressly obliged to:

- strictly and punctually follow the documented instructions of MIQUEL Y COSTAS;
- not to use the data it may access or receive for any other purpose;
- implement the necessary technical and organisational security measures to guarantee the confidentiality of the information to which it has access, keeping it secret and treating it with strict confidentiality;
- not to subcontract its services to third parties without MIQUEL Y COSTAS's prior authorisation;
- to allow MIQUEL Y COSTAS to carry out any audits required by MIQUEL Y COSTAS to verify compliance with its legal and contractual obligations; and
- not to communicate to third parties the data to which it has access, not even for storage purposes.

7. International data transfer

As a general rule, all personal data collected in the framework of this Channel will be stored and processed in the territory of the European Union, in strict compliance with the aforementioned European General Regulation 2016/679.

However, as the MIQUEL Y COSTAS Group is multinational in nature, there is a possibility that in specific situations data may be processed outside the EU, specifically in countries outside the EU in which the Group has subsidiaries, all of which are listed on its corporate website. This could be the case if the complaint concerns one of the employees or managers of these Group companies.

In these cases, and in order to guarantee in all cases the protection of data subjects' data in these countries, MIQUEL Y COSTAS will carry out the international transfer of data provided that it is based on an adequacy decision by the European Commission and, in the absence of an adequacy decision, by signing with the subsidiary in question the standard contractual clauses approved by the European Commission, and will ensure that the necessary guarantees are adopted to ensure such protection. If you would like to obtain a copy of these clauses or further information, please contact us at vlacasa@miquelycostas.com.

8. Rights of data subjects

The persons to whom the queries and complaints received refer (complainant, respondents and witnesses) may exercise their right of access to personal data, as well as request the rectification of inaccurate data or, where appropriate, request their deletion when the data are no longer necessary for the purposes for which they were collected. You may also request the restriction of and opposition to the processing of your data, in certain circumstances and on grounds relating to your particular situation.

In accordance with the provisions of the aforementioned law 2/2023, in the event that the person to whom the facts described in the communication refer exercises the right to object, it will be presumed, unless proven otherwise, that there are compelling legitimate reasons that do legitimise the processing of his or her personal data.

Such rights may be exercised under the terms established by law, in particular with a scope and content that does not allow the respondent to know, through the exercise of these rights, the identity of the complainant.

The user may exercise the aforementioned rights, under the terms and conditions provided for in current legislation, at the address Calle Tuset 7º planta 08006 Barcelona or by sending an e-mail to vlacasa@miquelycostas.com.

In the event that you do not receive a satisfactory response and wish to make a complaint or obtain further information regarding any of these rights, you may contact the Spanish Data Protection Agency (www.agpd.es - C/ Jorge Juan, 6 de Madrid), as the main supervisory authority.

9. How do we guarantee the security of your data?

MIQUEL Y COSTAS applies and maintains appropriate technical and organisational measures to ensure an adequate level of security based on prior risk analysis. Specifically, it has established all the technical means at its disposal to prevent the loss, misuse, alteration, unauthorised access and theft of the data you provide us with.

The MIQUEL Y COSTAS Group has also carried out an analysis of the various data protection risks associated with the processing operations identified in this document. This is an assessment in which, based on the necessity and proportionality of the processing to be carried out with respect to its purpose, it evaluates the risks to the rights and freedoms of the complainant, the data subject and any other interested party involved in the complaint or query, and considers the measures envisaged to address, manage and try to mitigate them, thus ensuring the protection of their personal data.

The issues analysed have taken into account aspects relating to the volume of data subject to each processing operation, the participation of third parties, the evaluation of personal aspects of individuals, categorisation and segmentation, the contracting of external suppliers, possible transfers of data, the legitimising bases of the different processing operations and the possibility of exercising data protection rights by data subjects, among others.

Following the analyses carried out, the MIQUEL Y COSTAS Group has carried out the Data Protection Impact Assessments that have been determined on the basis of the risk analyses previously carried out.

10. Information to the parties involved

The parties involved in the queries or complaints received will be duly informed of the legal conditions regarding privacy under which their personal data will be processed. In order to do this, MIQUEL Y COSTAS will provide the necessary mechanisms to ensure that the recipients of this channel are aware of and have at their disposal, in a simple, accessible, understandable and, of course, free manner, the privacy rules contained in this policy.

Likewise, each time a complaint or query is made, the MIQUEL Y COSTAS Group will inform the persons concerned in particular of the collection and subsequent processing of their personal data. However, the way in which this is done will be managed on a personalised basis. In this regard, in order to reinforce and guarantee compliance with this duty to provide information, the following measures will be taken (depending on whether the person concerned is the complainant, the person reported or a third party involved):

- Complainant: If the complainant identifies him/herself when making the complaint, he/she will also be informed of the processing of his/her data in the communication sent to acknowledge receipt of the submission of his/her complaint or query, with a link to this Privacy Policy.
- Reported: As a general rule, the reported person will be informed of the lodging of a complaint against him/her. However, it is necessary to assess on a case-by-case basis whether informing him/her could jeopardise the proper conduct and outcome of the investigation.
- Any other stakeholder involved in the complaint or enquiry: Finally, third parties involved in the complaint or enquiry to be made will be informed prior to their participation in the process: for example, a potential witness prior to his or her interview or statement being taken.

11. Security and confidentiality measures. Possible anonymity of the complainant

The MIQUEL Y COSTAS Group will ensure that all necessary technical and organisational measures are taken to preserve the security of the data collected in order to protect it from unauthorised disclosure or access.

In this respect, complainants may decide whether or not to identify themselves when making a complaint. Anonymous complaints are therefore welcome. However, complainants are encouraged to identify themselves in order to be able to obtain more information about the facts reported. In any case, maximum confidentiality will be guaranteed regarding the identity of the complainant who finally wishes to identify himself/herself. Likewise, and as a measure to guarantee the confidentiality of the complainant, it is noted that the exercise of the right of access by the respondent will not automatically entail access to the identity of the complainant.

The identity of the complainant may only be disclosed to the administrative and judicial authorities, where legally appropriate, for the proper handling of any administrative or judicial proceedings that may arise from the complaint lodged.

Finally, it should be noted that all persons who, by reason of their duties, have knowledge of the complaints made, are obliged to keep secret all information to which they have access.