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1. OBJECTIVE

To guarantee an information and security system for the protection of whistleblowers in accordance with the regulations, Law 2/2023 of February 20.

2. RESPONSIBILITIES

- Creation and Communication of the Process: HR Manager
- Process review: Management

3. KEY ASPECTS

The following aspects are taken into account in the internal information system or internal complaints channel:

- The company will give publicity and accessibility to the internal whistleblower channel.
- Absence of retaliation with respect to the informant: employees; self-employed persons; shareholders, participants, members of the administrative, management or supervisory body of a company; contractors, subcontractors and suppliers; with a relationship that has ended or is about to begin, including volunteers, interns and workers in training periods with or without remuneration.
- The investigation of the information received will have a maximum duration of three months, extendable to six months in cases of exceptional complexity.
- The valid e-mail address for the above-mentioned channel: adminsitracion.rrhh@mgtconsulting.com

4. SYSTEM REQUIREMENTS

- Procedures deadlines:
 - Within 7 days of receipt of the information or communication, receipt must be acknowledged to the informant.
 - The management and investigation of information or communications may not last more than 3 months, except in cases of particular complexity, in which case it may be extended for a further 3 months.

- Information and publicity . The channel will be published on the company's website.
- The person in charge of the system shall exercise his or her position with independence.

The company will register the information received and its internal investigations. This record is not public; only at the reasoned request of the competent judicial authority may access all or part of the contents of the record.

5. WHISTLEBLOWER PROTECTION

- Protection for two years for the whistleblower against measures that could be taken in retaliation for the information disclosed.
- Where the whistleblower has reasonably demonstrated that he or she has communicated or made a public disclosure and suffered injury, it shall be presumed in legal proceedings that the injury occurred in retaliation, and it shall be incumbent upon the person who took the injurious action to prove that such action was based on justifiable grounds unrelated to the public communication or disclosure.
- Acts constituting retaliation shall be null and void and shall give rise to disciplinary or liability measures, including compensation for damages.
- Whistleblowers shall not violate disclosure restrictions when making the communication, provided that there are reasonable grounds to believe that the communication or public disclosure of an information was necessary