

Whistleblowing Channel Protocol.

With the aim to comply with Spain's criminal proceedings, this Protocol on the specific whistleblowing channel for SOLTEC GROUP (hereinafter, the Group) is regulated in compliance with Spain's Criminal Code.

1.1 With regards to the obligation to report non-compliances relating to Corporate Compliance and Tax Compliance.

1.1.1 In accordance with the Code of Conduct, it is everyone's obligation (regardless of their position and category) to inform the Compliance Officer about sound suspicions or knowledge of alleged violations of the Code of Conduct, or of any other general or specific protocol applied by the company following implementation of Corporate Compliance and Tax Compliance (that is, two programs aimed at preventing crime).

1.1.2 The obligation to inform about non-compliances in the areas of Corporate Compliance and Tax Compliance is paramount for effectively developing existing policies to prevent, and where appropriate detect and correct, possible irregular behaviors.

1.1.3 Thus, potential breaches of this obligation may lead to initiation of the corresponding disciplinary proceedings and, where applicable, to the application of sanctions.

1.2 Mechanism to report irregularities.

1.2.1 Violations (those mentioned in the previous section) should be reported by email to canaldenuncia@soltec.com, an address specifically created for this purpose (managed exclusively by the Compliance Officer). Solnet includes a section containing all the necessary information about the whistleblowing channel.

1.2.2 It is also possible to contact the Compliance Officer directly and make your complaint, being mandatory to hold a face-to-face meeting with the complainant within 7 days. In such cases, it is required that; i) the Compliance Officer puts down in writing the data of the complainant, date of the complaint, a summary of allegations as well as of proofs or information provided; ii) after reading and

agreeing with it, the complainant should sign the document in proof of consent; iii) the complainant shall be informed and shall accept for having the meeting recorded.

1.2.3 In both cases (whether the option in section 1.2.1 or 1.2.2 is used), it is necessary to include: (i) complainant identification; (ii) a description of alleged facts (mentioning the individual(s) involved); and (iii) a reference to available or potentially available proofs or information on these facts.

1.2.4 As a general rule, no report or complaint failing to comply with the requirements included in the previous sections will be processed. Similarly, the Compliance Officer will immediately file complaints or reports manifestly unfounded.

Questions falling outside the competence of the Compliance Officer will be referred to the corresponding organization or unit.

1.2.5 A channel is also established for Group members to make inquiries relating to the Corporate Compliance program (consultascompliance@soltec.com).

1.2.6 Likewise, the Group informs all persons to whom this document applies of the existence of external information channels from competent authorities and public bodies.

1.3 General principles.

1.3.1 Confidentiality principle.

As a general principle, the Group guarantees the confidentiality of the complainant's identity and will take legal measures to protect the privacy and other rights of affected parties during the investigation.

Without limiting the foregoing, the Group may exceptionally submit or disseminate such information to the authorities or to the judge or court when legally required.

1.3.2. Prohibition of retaliation.

In accordance with the Code of Conduct, the Group commits to protecting the rights of individuals who raise their concerns in good faith, not retaliating against

them. In fact, retaliation against individuals who raise their concerns in good faith is a violation of the Code of Conduct and could be contested.

1.3.3 Principle of objectivity

Based on this protocol, the Compliance Officer will investigate not only the facts and circumstances that establish or aggravate the responsibility of the accused, but also those that may exempt, extinguish or mitigate it.

1.3.4 Principle of subsidiarity or ultima ratio.

It is configured as a need to use a less harmful communication channel for the person on whom the facts are based, this being the *ultima ratio* or last resource.

1.3.5 Proporcionality principle.

It responds to the need for the sanction to be adapted to the seriousness of the facts, avoiding disproportionate measures. This principle will be nourished by the following principles:

- Principle of adequacy: sanctions must be adequate for their purpose.
- Principle of sufficiency: sanctions must be sufficient for the purpose they pursue.
- Principle of "due process": the sense of being able to be heard at any time, as well as the possibility of providing pertinent evidences.
- Presumption of innocence: the person denounced enjoys the presumption of innocence until, where appropriate, the commission or collaboration in any infringement or breach is proven.

1.4 Procedure.

In the case of complaints made in line with the abovementioned, as well as in relation to investigations potentially carried out *ex officio*, the Compliance Officer is responsible for processing them, without prejudice to its right to request the collaboration of all personnel (who are obliged to collaborate) and even of an external counsel.



This procedure is regulated under the Compliance Program in the Procedure for Investigation, Management and Response to a complaint.