
	<b>Protocolo de gestión del canal de denuncias, investigaciones internas y reacciones corporativas (NI núm. 4.1)</b>	Date of approval: 28/12/2020
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**Reporting, internal investigations and corporate reactions  
channel management protocol.**

**COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L.**

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## Art. 1 Purpose


1. In accordance with current law, and in the interest of promoting a corporate culture based on ethical and regulatory compliance, as well as to prevent, uncover and react in the event of any offences of the Code of Ethics and other internal regulations, COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S. L. (hereinafter, the COMSA CORPORATION) enables an Ethics Channel or reporting channel.
2. The Ethics Channel or reporting channel is a communication tool, which allows both the COMSA CORPORATION and Group companies' internal staff,<sup>1</sup> as well as third parties, to be able to make the Organisation aware of any breaches of the law, the Code of Ethics or internal Group regulations, **via the notification of situations of risk or ethical or regulatory non-compliance. Hereinafter, when referring to the COMSA CORPORATION and Group companies as a whole, the expressions 'Organisation' or 'Group' will be used.**
3. Via this Protocol it details, on one side the operation and requirements upon which the COMSA CORPORATION and Group companies' Ethics channel is based, and on the other, it implements the procedure that is to be followed for it to be correctly managed, as well as for the investigation and where applicable, sanctions in relation to offences.

## Art. 2 Area of application.


1. Members of the board, all directors and COMSA CORPORATION and Group companies' staff, (hereinafter members of the boards, directors and COMSA CORPORATION and Group companies staff, will be referred to individually or as a whole as '**members**' or '**members of the organisation**'), are required to immediately notify, via the communication channels established by the Organisation, any information or documentation they may have received and which relate to a possible breach of the law, the Code of Ethics or any of the implementing prevention protocols.
2. The COMSA CORPORATION makes available to all members of the Organisation the Ethics Channel or the reporting channel, as a confidential conduit for:

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<sup>1</sup> An updated annex of the companies within the group, to which the COMSA CORPORATION compliance model is applicable, is published on the COMSA CORPORATION webpage [www.comsa.com](http://www.comsa.com)

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- i) The notification of malpractice and ethical and regulatory non-compliance of which they are aware.
  - ii) Observing behaviour, conduct or areas of risk.
  - iii) Informing, when there is reasonable suspicion, of real or potential offences that have occurred or which very probably may occur within the Organisation.
  - iv) Raising doubts and making consultations, as well as proposing improvements in the existing internal monitoring systems at the Organisation, in the various matters addressed in the Code of Ethics.
3. Furthermore, third parties (suppliers, clients and others) may access the Ethics Channel, who are or have been in contact with the COMSA CORPORATION or any of the Group companies at any time.
  4. Individuals who send notifications should only provide specific and objective information that is necessary in order to determine if the subject of said notification is relevant for the purposes of the compliance model. In relation to this, interested parties should avoid, unless vital in order to understand the scope of the notification, providing personal information that reveals the ethnic or racial origin, political opinions, religious or philosophical beliefs, trade union membership, as well as biometric data, information relating to health or sex life or sexual orientation of the interested party or reporting person, the reported person or third parties.
  5. Notifications including information, reports, doubts, consultations or alerts of possible risks of ethical and regulatory breaches may not refer to areas other than those previously mentioned (see above, section 2). In relation to this, notifications of a purely work-related and/or human resources matters regarding the Organisation are outside of the scope of application of the Ethics Channel, as well as commercial matters that do not reasonably affect the commercial or professional relationship between the COMSA CORPORATION and Group companies and their clients, suppliers or third parties with whom a direct relationship is held. These matters must be channelled via other ordinary channels within the Organisation, such as the Human Resources Department, the Communication Department and Purchasing Department etc.

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### Art. 3 Means of communication


1. Sending information, reports, doubts, consultations or alerts of possible risks of ethical or regulatory breaches (hereinafter, also defined as a whole as 'notifications'), may be submitted, always acting in good faith, via any of the Organisation's existing notification channels: starting with making a report to your supervisor, written notification via the Ethics Channel or verbal notification to any member of the Ethics Commission, or the compliance body of one of the Group companies.
2. In relation to writing to the commission, you can make use of the Ethics Channel or reporting channel at the following email addresses:
  - Ethics Channel email: [ComisiondeEtica@comsa.com](mailto:ComisiondeEtica@comsa.com)
  - Via post by sending a letter to the Chair of the COMSA CORPORATION Ethics Commission: C/Viriato, 47 08014 Barcelona

Another postal address may be included for Group companies.

Only those that the Ethics Commission specifically appoints for ordinary management of the aforementioned Channel will have direct and exclusive access to the notification's contents in these inboxes, as part of the internal control and compliance functions, ensuring the confidentiality of the reporting person's identity, and of any third party mentioned in the report.

The COMSA CORPORATION and Group companies will ensure that notifications are channelled **as a priority via the Ethics Channel**. For this purpose, the existence of the Organisation's Ethics Channel will be shared in order for it to be easily accessible by members of the Organisation and known by them. In relation to this, the direct access inbox to the Ethics Channel email will be enabled at the [www.comsa.com](http://www.comsa.com) website. That being said, if news of a possible breach arrives by other channels, the Organisation will act in accordance with the provisions of this Protocol.

3. Furthermore, whenever considered suitable or reasonable, the local regulations of any of the countries in which the Group companies operate, where required, will enable other **special contact channels**, which will be shared in due course.
4. When an individual requests a **face-to-face meeting** in order to make a report, the COMSA CORPORATION Ethics Commission, or the Group companies' compliance bodies will require the person making the report to give their consent to

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comprehensively record the details of the meeting in a long-lasting and stable format. Specifically, the meeting will be able to record, either via a recording of the conversation, or via a detailed list of the minutes.


5. For application of this protocol, it will address the regulatory specifications that may exist in the various countries in which the COMSA CORPORATION or Group companies are present.

#### **Art.4 Competent Body-Notifications Recipient**

1. The COMSA CORPORATION Ethics Commission, as the (penal) compliance body, is the competent body for management and supervision of the correct operation of the Ethics Channel and recipient of any notifications sent. Its powers not only extend to the COMSA CORPORATION, but also to the Group companies.
2. Notifications, as well as the information and documentation attached to them, must be directly sent to the Ethics Commission, or to the Group company compliance body, by the corresponding intermediary, in the cases in which the company's compliance body is made up by the Ethics Commission, as well as an intermediary between said Commission and the company's board and members, in order for it to inform said Commission<sup>2</sup>.
3. In all cases, the intermediaries between the Group companies and members of the Ethics Commission when aware of any events, must inform the Ethics Commission for them to review.
4. In addition, for the exercising of the various functions linked to the COMSA CORPORATION and Group companies' notifications management, the Ethics Commission may have access to support or help from individuals connected to other COMSA CORPORATION and Group companies' departments which, addressing the specific circumstances of the case, when advised as necessary.

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<sup>2</sup> An updated Annex of the compliance body's information of each of the Group companies, and the direct contact method for it is published on the COMSA CORPORATION webpage. [www.comsa.com](http://www.comsa.com)


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## **Art. 5 Reporting Management System**

1. The COMSA CORPORATION Ethics Commission, acts as a registered body and is the end recipient of notifications sent by the COMSA CORPORATION and the Group company members. For this purpose, they will keep a record of meetings, decisions and actions using the Report Management (RMS) System.
2. The RMS is a database that contains the appropriate security measures in accordance with applicable data protection regulations, which record all reports received, as well as any decision and/or action adopted in relation to them.
3. The RMS is the tool used by the Ethics Commission to record, order and document notifications, and following up on how they are handled. A model of the database is attached as an Annex, which should be completed with the report's information, whenever they occur.
4. It ensures that the information related to the reports that are lodged are only held for the time needed to decide upon the suitability of initiating or not an internal investigation regarding the events concerned.

## **Art. 6 Guarantees and measures of protection**

1. For the purposes of enabling that effective and responsible use, the COMSA CORPORATION and Group companies will take the following measures and guarantees:
  - a. All members of the Organisation will be clearly and regularly informed of their obligation to make the Ethics Commission aware (either directly or via one of the existing communication channels), of any event or conduct that may breach the law, the Code of Ethics and internal regulations, of which they have proof, and in relation to which any COMSA CORPORATION or Group companies' board member, director, member of staff or partner is involved.
  - b. All members of the Organisation are warned that, in the case of abusing, indiscreetly using and/or in bad faith the notification channels, they are subject to possible disciplinary and legal sanctions. In relation to this, where a report is confirmed as false, it will be treated as a serious offence.

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- c. All members of the Organisation are informed that they are required to collaborate with any possible investigation that takes place, in order to clarify the events linked to possible offences.
- d. Those that use the existing communication channels and Ethics channel to notify, report, observe or raise the alarm regarding any risk of non-compliance, are ensured that they will not suffer any reprisals by the Organisation for the simple fact of having made the report, as long as they act in good faith and/or have reasonable suspicion to believe that the information regarding the reported offences is true at the time of making the report.
- e. The Organisation ensures they will adopt the measures necessary to safeguard the rights of the Organisation's members, who have to collaborate with an internal investigation process.
- f. They will ensure that the measures necessary to safeguard the rights of those assisting the reporting person during the report process in a work-related context will be adopted.
- g. They ensure that in relation to the communication channels users that their information will be handled in accordance with current legislation, respecting the reporting person's confidentiality, in order for them to be sure that their identity will only be known by those charged with investigating the events and taking the corresponding decisions.

In relation to this, the identity of the reporting person will always be kept secret, as long as it is not required by national authorities, all within the framework of legal proceedings, specifically to safeguard the right of defence of the affected person. In this case, the reporting person will be informed before revealing their identity, providing them with a written explanation of the reasons why their information has been revealed, unless said information may compromise the investigation or legal proceedings.

- h. Personal information that is not pertinent to the specific report is not gathered. Should this data have been gathered accidentally, its immediate deletion is guaranteed.

Addressing these objectives, this Protocol should be linked to the remaining compliance model internal regulations, which include the rights of the Organisation's members, as well as the data protection guarantees. In relation to this, addressing not only the provisions of the rights and obligations of the Organisation's members protocol in respect of the compliance model, but also the provisions of the Group Privacy Policy are of special interest.



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### **Art. 7 Receipt of reports.**

1. The Ethics Commission is the final recipient of the report. In the case of receiving a report, the Commission Secretary will call the remaining members, who should meet as soon as it is possible.
2. Similarly, the Ethics Commission Secretary will call the remaining members when the report, observations or alerts of risks have reached him/her via any other information channel.
3. Any other member of the Ethics Commission, who via any other channel from the Ethics Channel receives a report, they will notify the Ethics Commission Secretary, in order for him/her to call the remaining members.
4. Ensuring the confidentiality of the reporting person's information, it is advised that the notification or report is prepared nominally. However, the fact that nominal reports are promoted, does not signify that reports or notifications received anonymously are not admitted or taken into consideration (which should be evaluated in each specific case). In all cases, those making the report anonymously, will have the same protection in virtue of this Protocol, if subsequently they are identified.
5. Users of the Ethics Channel must act based on the principle of good faith.

### **Art. 8 Reports management: general procedure**

1. After receipt, the Ethics Commission will evaluate the risk category, and determine if the report (of which they may have been made aware by any of the existing notification channels), is linked to:
  - Infringements related to the Code of Ethics.
  - The commission of criminal irregularities, of which the COMSA CORPORATION or Group company may be liable.
  - Financial or audit related infringements or irregularities, of a non-criminal nature.
  - A situation that originates for reasons against the wishes of the COMSA CORPORATION Group companies.
2. The receipt of any report, observation or alert of a possible risk means it should be recorded in the RMS.




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3. No report, observation or alert of a possible risk will be ignored.

**Art. 9 Management of reports: sending the report receipt notification.**

1. Once the report, observation or alert of a possible risk is received, the Ethics Committee will meet as soon as is possible, in order to evaluate and determine its importance. In a maximum of seven days after receipt the reporting person will be informed their report has arrived.
2. Once the report, observation or alert of possible risk has been received, the sender will be informed of the handling of their personal data contained in or related to the reports received via the Reports Channel.
3. In order to provide the reporter with the receipt, and inform them of the gathering and handling of their personal data, the Ethics Commission Chairman will send to them one of the following notifications in function of the preliminary evaluation carried out by the Ethics Commission, whose draft will be provided by the Secretary.
  - a. Should the report not be considered as pertinent, inadmissible or not related to the purposes of the COMSA CORPORATION and Group companies' compliance model, notification will be sent to the reporting person informing them of said decision.
  - b. Should it be decided to redirect the report, observation or alert of a possible risk to other sections or departments of the COMSA CORPORATION or Group companies, the reporter will be notified in respect of this, in order to inform them of the suggested recipient for their notification. The COMSA CORPORATION or Group companies' section or department that analyses the report will inform the Ethics Commission of the analysis results. Only in the case of any behaviour or actions by the Group or any of its members that breaches may have breached any precept of the Code of Ethics, the Ethics Commission will initiate the case for it to be heard. In any case, the reporting person will be notified of the closing of the case or the initiation of proceedings and, where applicable, the start of the hearing.
  - c. When the report, observation or alert of possible risks is considered pertinent but its contents are insufficient, incomplete or do not provide sufficient details in order to initiate the case related to the file, notification will be sent informing them of the acceptance of the notification or report, and requesting additional information when necessary. Subsequent to this notification, once all the information requested has been gathered, the reporter will be notified of the initiation of the file and related case.


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- d. When it is considered that the report, observation or alert of possible risks is pertinent and the information or documentation provided sufficient to initiate the proceedings and corresponding case, notification will be sent informing them of such.
4. Once the report, observation or alert of possible risks has been received, and as soon as the information related to the reported individuals does not hinder the processing of the case, those individuals reported to the Ethics Commission in relation to the report, observation or alert of possible risks, will be informed. The identity of the person that sends the notification will not be made public, as long as legally admissible.
  5. Should the reporter provide information belonging to a third party who is not the reporter (witnesses for example), they should inform said third party of the handling of the information and the origin of it, requesting their consent for said handling.
  6. The following procedures may be applied to provide evidence of the sending and contents of the notification sent:
    - a. In the case of the reporter having provided their postal address, this shall be used over any other possible methods of communication to be used. The corresponding communication will be sent in a sealed envelope sent by recorded delivery and a text certificate.
    - b. When the reporter has no postal address, but they do have an email address, this shall be used for notification purposes. These electronic records will have the highest level of protection possible.
  6. The Ethics Commission Chairman will record the reasons to either close or open the case, ensuring that said document is recorded in the Report Management System.
  7. The Ethics Commission Chairman will request, when they consider appropriate, the Human Resources Department to take the relevant measures to prevent and avoid possible reprisals against the reporter.

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## **Art. 10 Issuing of the Report regarding the report, observation or alert of possible risks.**


1. Once the proceedings have been initiated, the Ethics Commission Secretary, under the supervision of the Chairman, and with the support of the COMSA CORPORATION and Group companies' departments considered as appropriate, addressing the specific circumstances of the case, a report will be prepared regarding the aforementioned report, which will contain the following points:
  - A description of the report, observational alert of possible risks, including its Unique Identification Number and date of receipt.
  - Information provided in the report, observation or alert of possible risks, separating the objective information from the subjective information.
  - Evaluation of the contents of the report, observation or alert of possible risks and of the credibility of the reporting person.
  - Analysis of the information and its inclusion of the report, observational alert of possible risks, with details of the most probable hypothesis and that of the highest risk.
  - Measures proposed and/or implemented, in the case of the Ethics Commission Chairman having considered them necessary or suitable for reasons of urgency.
  - Proposal of actions.
2. Once the Report regarding the aforementioned report, observation or alert of possible risks is complete and reviewed by the Ethics Commission Chairman, the Secretary will distribute it to the remaining members of the Commission, in order for them to decide the action they consider necessary, as well as ratifying the contents as a group.
3. In the case of the Ethics Commission considering that the report, observational alert of possible risks is materially irrelevant, insignificant or that it does not provide sufficient evidence, the case shall be closed, with the reporter being notified of this.
4. Otherwise, the Chairman will send the Report regarding the report to the COMSA CORPORATION board of directors, or where applicable to the Group company affected, for them to have early awareness of it, irrespective of whether proceedings are initiated or not by the Ethics Commission.

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5. The Secretary will be responsible for, in relation to the documentation relating to the proceedings, including the report, observation or alert of possible risks, the notifications, proceedings acts as well as the Report regarding the aforementioned report are stored in the Report Management System, providing where applicable, the relevant instructions to 3rd parties, addressing the case in question.

### **Art. 11 Internal investigations**


1. When the Ethics Commission understands that the report received is relevant and true, it will order the initiation of an internal corporate investigation. Proceedings will be ordered by the Ethics Commission Secretary.
2. The investigation will continue until the origin of the risk is identified, and the strategy to be applied. The Ethics Commission will assign the human and financial resources necessary in order to carry out an investigation in proportion with the seriousness of the risk identified.
3. Addressing the characteristics of the case, the Ethics Commission may name a person in charge of the investigation, who works for the Organisation, or naming an external individual. It is also possible that the internal investigation is mixed. In all cases, the Ethics Commission will ensure that the person in charge of the investigation has all the resources necessary to be able to carry out their role, assisted by the Commission Secretary.
4. In those cases, in which personal data is shared amongst Group companies or, where they exist, being sent to COMSA CORPORATION offices located abroad, they must comply with the provisions of both Spanish data protection law, as well as similar regulations in the foreign country.
5. At the start of the internal investigation, the individual charged with the investigation will set the boundaries for their plan of action. For this purpose, they will design a plan of interviews, taking into account their order, preparation, possible sporadic confessions, and the form in which the interviews will take place.
6. In addition to the interviews, during the internal investigation, documentation of any format —may be examined, while always respecting limits established by legal regulations,— which may be relevant for the ongoing investigation.

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7. In relation to the hearings, the Ethics Commission Secretary will record the minutes at the end of each meeting, which will be signed by all those present.
8. In all cases, special care will be taken when sending notifications related to the handling of personal data, both in relation to the reporter and the reported person, or third parties involved in the report, or were included in the proceedings, within a maximum period of three months, which is established in respect of Spanish personal data protection regulations.
9. Once the internal investigation has been completed, the person in charge of said investigation will issue a written report of their conclusions. This report will be sent to the Ethics Commission, who should ratify it as the registered body, attaching the Report related to the aforementioned report. These documents will be recorded in the Reports Management System. The disciplinary measures considered as appropriate will be proposed in the investigation Report and its conclusions.

## **Art. 12 Resolution**

1. Once the investigation report has been received along with the report regarding the aforementioned report, the Ethics Commission will, after reporting to the COMSA CORPORATION Board, adopt the relevant decisions in respect of the reported case.
2. Once the non-compliance event investigation is finalised, the Ethics Commission will adopt a resolution, which may consist in the following:
  - a. Closing the case if they consider there has been no evidence of non-compliance.
  - b. Proposing a sanction, which should be applied by the Human Resources Department
3. Once the risk situation investigation is finalised, the Ethics Commission will adopt a resolution, which may consist in the following:
  - a. Closing the case if they consider there has been no evidence of any risk.
  - b. Proposal of the application of an urgent provisional corrective measure.
  - c. Proposal of the application of a final corrective measure.

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4. The actions that are agreed will be recorded and documented in the Report Management System. In relation to this, the Ethics Commission will order the disciplinary measures they feel are legitimate and proportionate to the events, in virtue of current regulations and, in the case of affecting members of the Organisation, will inform the Human Resources Department for it to be completed within the applicable work-related framework (see article 6 of the Organisation members rights and duties protocol).
5. The Ethics Commission should make recommendations that lead to improvements of internal controls that have been shown to be unsatisfactory and to send it to the board of directors for their evaluation and implementation. For this purpose, the Ethics Commission will request the necessary information from the departments or areas of activity affected by the discovered irregularities.


#### **Art. 13 Notification to the reporter and data block.**

1. The Ethics Commission Chairman will send a formal letter to the reporter regarding the completion of the case, stating if there has been an infringement of the rules that affects COMSA CORPORATION and Group companies. Similarly, the records will be blocked in the Reports Management System in relation to the file. Reports that have not been processed may only be recorded anonymously.
2. The letter mentioned in the previous paragraph will be sent to the reporter via recorded delivery and text certificate or via email, under the terms of point 6 .9.

Alternatively, and where the circumstances of the case require, the method used for notifying the reporter maybe delivery by hand, in the workplace with receipt of delivery.

#### **Art. 14 Notification of the reported person**

1. In the case of reports, observations or alerts of possible risks, in relation to which the Ethics Commission has initiated proceedings, the Ethics Commission Chairman will notify the reported person of the report received, the investigation that has taken place and the conclusions reached, via a formal letter, which may be sent in addition to other notifications, in which the reported person is notified of the adoption of pertinent contractual, disciplinary or legal measures.

 <b>Reporting, internal investigations and corporate reactions channel management protocol (IR num. 4.1)</b>	Date of approval: 28/12/2020
Section of the Code of Ethics: 3.5; 3.6; V; 7.5	Date of last review: 28/12/2020
Related protocols: Compliance Body Protocol, Rights and Duties of Organisation Members Protocol in relation to the Compliance model, and all substantive protocols.	
Related policies: Information security policy.	
Main recipients: The COMSA CORPORATION and Group companies' boards; the COMSA CORPORATION Ethics Commission, Group companies' compliance bodies, Compliance Technician, DPO, Upper management.	Supervisor: Ethics Commission, Compliance bodies, Compliance Technician; DPO

2. The letter mentioned in the previous paragraph will be sent to the reported person via recorded delivery and text certificate or via email under the terms of point 6 .9. Alternatively, and where the circumstances of the case require, the method used for notifying the reporter maybe delivery by hand, in the workplace with receipt of delivery.
3. In all cases, and irrespective of the above, the Ethics Commission will take into account the *maximum period of three months*, as of the report date, where their data is collected, or previously if taking a declaration is considered necessary, to inform the reported person of the handling of their personal data in accordance with the provisions of Spanish personal data protection regulations.


In relation to the above, it is recommendable for the investigations that aim to clarify the events surrounding the report are not prolonged, at least during the initial phase, for longer than said period.

**A diagram of the report's management proceedings will be attached as an Annex to this Protocol.**

### **Art. 15 Measures**

1. In accordance with the provisions of the COMSA CORPORATION and Group Companies Code of Ethics, as well as with the provisions of this protocol, all members of the Organisation are required to comply with the principles and procedures of the compliance model, as well as being required to report any contravention of them.
2. As a consequence, when the Ethics Commission confirms a breach of the provisions of the Code of Ethics, or any other document in the COMSA CORPORATION regulatory section, it will propose the disciplinary or contractual measures it considers suitable, addressing the seriousness of the events.
3. The labour-related disciplinary measures must respect applicable regulations, without losing effectiveness or proportionality with the seriousness of the related events.
5. Should the events have legal-penal importance, the measures necessary will be adopted to, in a shorter time as possible, inform the competent public authorities of



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the events that have taken place along with any evidence and/or clues that have been gathered.

### **Art. 16 Notification Protocol**


This Protocol will be available to all members of the Organisation at the COMSA CORPORATION Corporate Portal, as well as at the [www.comsa.com](http://www.comsa.com) webpage. Furthermore, this Protocol will be subject to the communication, training and awareness in order for it to be understood and put into practice.

### **Art. 17 Updates and reviews.**

This Protocol will be reviewed and updated when necessary, in order to adapt it to any changes that arise in the business model, or in the context in which the Group operates, ensuring at all times its effective implementation.

### **Art. 18 Validity**

This Protocol will enter into force once approved by the COMSA CORPORATION Board, and will be applicable under the terms established, and until it's update, review or derogation is approved.

 <b>Reporting, internal investigations and corporate reactions channel management protocol (IR num. 4.1)</b>	Date of approval: 28/12/2020
Section of the Code of Ethics: 3.5; 3.6; V; 7.5	Date of last review: 28/12/2020
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## **Annex I**

### **Report Management System database model**

Nº denuncia	Fecha denuncia	Objeto	Denunciante	Denunciado	Sociedad afectada	Acta Comisión Ética revisión preliminar de la Denuncia	Incoación del Expediente	Incoación del Expediente - Procedimiento					
								Informe de denuncia	Informe de Investigación	Resolución	Comunicación al denunciante	Comunicación al denunciado	Fecha de cancelación

# Annex II

## Diagram of the report management system

