

USER'S MANUAL FOR THE REPORTING CHANNEL

USER'S MANUAL FOR KYRYA'S EMPLOYEES AND INTERESTED PARTIES (Bujiol S.L, Sakydu SL,
Crowe Inversiones SL, Solid Surface
Industries SL)

VERSION	RESPONSIBLE	APPROVALS DATE
v.1	Organisation in charge of the system	

USER'S MANUAL FOR THE REPORTING CHANNEL

INTRODUCTION

The implementation of a reporting channel in a company means complying with one of the basic tools that conform an organisation and management model as it is referred to in our legislative system.

A reporting channel must offer, both the reporter and the potential subject of the report, guarantee of confidentiality and anonymity, as well as a safe communication, access and information storage means, and evidence generation. The ethics channels are considered to be the most efficient control measures between the anti-fraud and anti-corruption mechanisms.

What means a Reporting Channel?

The reporting channel is the means through which the employees, managers, KYRYA's administration members (Bujiol S.L, Sakydu SL, Crowe Inversiones SL, Solid Surface Industries SL), hereinafter KYRYA, and any other third party with whom the Company has a relationship (suppliers, customers, external consultants etc.) may inform the person in charge of the System, of all conducts that could mean criminal, administrative or internal company's regulations implications.

KYRYA's ethics channel objective is to guarantee a good coexistence and positive working environment, vital to its development and growth.

As we are legitimated by compliance with a legal obligation and a mission of public interest as it is the protection of legal rights, and as it is also our legitimate interest to avoid conducts that could mean criminal liability for the company, KYRYA has an Ethics Channel or reporting channel, which can be access from the corresponding web site form, and with the objective of communicating all these conducts that contravene our internal regulations or those that could constitute criminal or administrative liability for the company.

When should it be used?

It should be used in those situations when there is knowledge of a conduct or fact that can constitute a criminal activity, a breach of the company's regulations or any other illegal activity that contravenes KYRYA's interests.

With the present manual, our intention is to promote between the employees the use of this tool in good faith and that reports should be based on facts or evidence of which you could reasonably the aforementioned conducts.

USER'S MANUAL FOR THE REPORTING CHANNEL

The ethics channel is not ideal for subjects related to employment conditions. In this case you must follow the policies established by the organisation. More precisely, and as an example and not as a closed list of assumptions, it will not be the ideal channel for:

- Claims relating to salary, claims of overtime or any other employment issue that does not constitute a violation of labour laws concerning health and safety at work, and without prejudice of what is established in your specific regulations.
- Information about irregularities that are only rumours or that are related to facts that lack credibility.
- Complaints or claims related to the state of material provided by the company for work performance and / or with the state of facilities, given that they are not a risk for health and safety at work.

If any of these questions or any other which is not include in the objective scope of Law 2/2023, is received, they will be immediately filed after assessing the information provided by KYRYA'S system organisation as it is provided in section "*Which are the principles governing this procedure?*", without prejudice of this information being handled internally in the organisation through the appropriate channels and according on the facts reported.

Communicating or revealing publicly information knowing that it is untrue, will be considered as a very serious breach according to art. 63 of Law 2/2023.

How do we manage data and who can access the information?

The Channel will collect the data, through a form, in a completely anonymous way. The only requested data in this form will be your email, and with the sole purpose of sending you communications in relation to your complaint.

Reporter's data confidentiality will be guaranteed as it will be kept anonymous unless identification constitutes a necessary and proportionated obligation imposed by EU or national Law or in the context of an investigation by national authorities or in the framework of a legal process, in which case it will have to be communicated to the competent authorities in the matter.

As all data will be anonymous for the organisation in charge of the System, the application itself will prevent any kind of retaliation against the informant.

In all cases, the data of people involved in the account of facts will be confidential and handled in agreement with the present data protection legislation.

The external adviser, a member of the organisation in charge of the System, will, for every case, validate suitability of the rest of members, so that there is not conflict of interest. If such a conflict

USER'S MANUAL FOR THE REPORTING CHANNEL

exists with one or several members, those will be removed from the proceedings and so, they will not receive any Information related to this case.

USER'S MANUAL FOR THE REPORTING CHANNEL

Which are the principles governing the procedures?

We guarantee that all members of the organisation responsible of the System have the obligation of keeping secrecy and confidentiality regarding the Information and documents that has been reported, communicated, or consulted through the present Ethics Channel.

Furthermore, the reporting management procedures are based in the following principles and guarantees:

1. **Legality:** No one may be convicted or punished for actions or omissions that, at the moment they occurred, did not constitute a criminal offence, a breach or administrative offence, or any breach of European Union Law in force in the moment they occurred.
2. **Transparency and accessibility:** The existing reporting channel will be accessible from the company's website for all interested parties. Furthermore, the present user's manual will be available for all employees for them to know its procedures and all guarantees and rights that they are entitled to during resolution process, and they will be able to request for advice in case of doubt through the email at their disposal for such purposes.
3. **Thoroughness:** Once the report has been received, it will be verified to check all necessary admission requirements are fulfilled and the facts reported will be examined in detail with the purpose of detecting potential non-compliances or irregularities. Once all this is verified, the Information will be recorded and investigated; Otherwise, it will be filed and communicated to the complainant. Notwithstanding, these complaints that even if there is not recorded information about the complainant, but details, documents and evidence are provided about irregularities and breaches that could mean legal responsibility, will be submitted to analysis, registration and investigation.
4. **Confidentiality:** Only authorised personnel will have Access to the information. All members of the organisation in charge of the system will undertake to maintain the most strict confidentiality in regard to any information known during procedures of preliminary investigation and the necessary means will be adopted to preserve the identity and confidentiality of data corresponding to the people affected by provided information, especially of the person who has brought the facts to the attention of the company, in the case they will have voluntarily decided to identify themselves.
5. **Objectivity, impartiality and independence of procedures:** All Information received through the Reporting channel will be treated according to the same criteria, with Independence of who has provided it and who it concerns, with no differences or privileges concerning circumstances of the people concerned or their position in the hierarchical organisation and functional chart of the company. In any case, a thorough investigation of the facts will be guaranteed with no interference of any kind on the part of the KYRYA's departments, teams or organisations.

6. **Motivation:** Any adopted decision through the preliminary investigation process by the responsible organisation of the system will be carried out in a reasonable, well-founded manner and it will be proportionate to the circumstances and context of the facts, thus guaranteeing that whatever the outcome of the resolution, the reporter will know the specific reasons for closing the case, in one way or the other.
7. **Informant's protection against retaliation:** In the one hand, the use of the Reporting Channel guarantees the impossibility of retaliating against the complainant, mostly due to his anonymity. Not knowing the complainant's identity, it is not possible to retaliate against them, as a result of their report. The identity of the informant might only be known in the case of a necessary and proportionate obligation and under Union or national Laws in the context of an investigation conducted by the authorities or of a legal procedure.

In any case, even if the identity of the informant is known, the law forbids expressly any acts constituting retaliation, including threats of retaliation and attempts to retaliate against people informing through these means, and establish that any conduct that may qualify as retaliation and that is adopted within two years of the end of investigations will be voided.

Notwithstanding, the fact of reporting, does not waive the informant of participation responsibility in the reported facts, except as provided for in the labour, administrative or criminal legislation.
8. **Contradiction:** It is guaranteed that all people against whom the report has been filed, will be informed of the charges against them and that they will be heard. They will also be informed of the possibility of making allegations and providing evidence that they deem appropriate.

How long do we keep the data?

It will be mandatory to keep all the data that may serve to support or prove the conduct or facts that are the subject of the communication during the time of legal obligation to keep the aforementioned documents.

In any case, the provisions of the Policy of Legitimation and Preservation of the Data Protection Management System will be complied with, and therefore the Information will be preserved for three months since data entering, after which, the data will be removed from the reporting system (Art. 24 DPA), unless the purpose of preservation is to give evidence of the model for crime prevention of the legal person. The non acted upon reports may only be kept in an anonymous way, without the blocking obligation provided by DPA. The Information related to reports acted upon and being investigated, will be kept while it is relevant for the prosecution of criminal offences outside the channel.

USER'S MANUAL FOR THE REPORTING CHANNEL

The data will be kept in the Information system itself for a period of 3 months. After this period has expired, it will be destroyed but could be kept blocked when necessary to demonstrate the functioning of the internal information system itself.

It shall be mandatory to keep, outside the system tool, all these documents or files that may be used as evidence support of the conduct (action or omission) or facts that are the subject of the communication for as long as a legal obligation may exist or if they could be required by the concerned organisation for the investigation of the reported facts, and in any case when the investigation will be initiated by an administrative, judicial or similar organisations or any organisation with investigation functions.

How can we access the Reporting Channel?

To access the Reporting Channel you can use the link that you will find at: <https://www.coloriuris.net/canal-denuncias/formulario/kyrya>

From this link, you will Access the platform of a trusted qualified provider, so that reporters, accused and any other person mentioned at the complaint's anonymity and data protection are guaranteed.

Through the platform, you can fill in a form that will register the email used to receive notification of complaint reception and its later resolution where the complainant will be informed of the adopted actions taken by the organisation. Under no circumstances, neither the third-party provider, nor the organisation, will know this email, because all notifications will remain inside the platform.

In the form you may provide any Information you deem important and upload all files that are to be evidence of the communicated facts.

Once the form has been completed you will receive notification of reception and a follow-up number for the complaint.

The maximum period for the process of the investigation will be 3 months, but in cases of special complexity that require a longer period, exceptionally, it may be postponed to a maximum of three additional months.

In any case, through this same mechanism, you will receive notification that includes the KYRYA's issued resolution and will be informed of any actions taken.

USER'S MANUAL FOR THE REPORTING CHANNEL

What will be do when we receive a complaint?

Once the complaint has been received, the external provider will proceed to analyse the facts, and if there are no incompatibilities, they will inform the rest of members in the organisation responsible of system with the purpose of determining if proceedings should be closed or if an investigation of the facts should be opened.

When it may be necessary, the person responsible of the System, acting as the person in charge of starting the investigation, may request through the same tool, for Information or additional proof to confirm the necessary details and to proceed to the opening of the corresponding investigation file.

Neither will data of people affected by the complaint be disclosed when it may be a conflict of interest with any of the members of the organisation responsible of the system or of the entity's administration.

The person responsible of the System will be in the obligation of maintaining confidentiality about all the information they may access on the grounds of the reported complaint.

And finally, the provider in charge of the initial management of the channel will periodically verify the correct functioning of the tool.

How do we manage accused person data?

All information and personal data that will be registered through the channel and about the reported facts, will be managed with the same guarantees of confidentiality in both the case of the informant and the accused or affected party.

Once the report has been accepted to proceedings by the organisation responsible of the system, all the Information obtained through the channel and that does not allow identification of the informant, will be made available for the accused party, with the aim of facilitating their guaranteed right to defence and their presumption of innocence at all times.

The accused shall, in any case, have the possibility of making allegations and submitting evidence that they deem appropriate, and for this, an email address will be provided, guaranteeing that all Information and documents provided will be handled confidentially by all members of the organisation responsible of the system.

Personal data of the reported or of people affected will be managed, at all times, according to the given principles in the protection data legislation that are of application.

EXTERNAL COMMUNICATION CHANNELS

Communications can also go through external information channels before the competent authorities and, when appropriate, before the institutions, organisations, or agencies of the European Union.

These channels, may be, depending on the case:

- Independent Authority for Informant's Protection
- Before the authorities or corresponding regional organisations
- Public Prosecutor's Office
- European Public Prosecutor, in the case of facts affecting financial interests of the European Union.
- State Security Forces.
- Competent anti-fraud agency.
- Other competent organisations.

ADDITIONAL INFORMATION:

For further information about the use and measures of the channel, please address the person in charge of the System in your organisation through: canaldenuncias@kyrya.es