

# ETHICAL CHANNEL POLICY



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## 1. WHAT IS THE NALANDA ETHICAL CHANNEL?

The NALANDA group ("NALANDA")<sup>1</sup>, as part of the Once For All ("OFA") group, is committed to conducting its business following high ethical standards, in accordance with national and international best practices and applicable laws, as set out in its Code of Ethics (the "**Code of Ethics**").

Through the Ethical Channel, any person may report breaches (or potential breaches) of the applicable legal regulations or the Code of Ethics occurring within the framework of NALANDA's activities, in accordance with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption (the "**Law on the Protection of Whistleblowers**") and with the applicable local regulations.

This policy sets out the main principles of the Communications Management Procedure approved and ratified by both the management body of NALANDA GLOBAL, S.A. and the management bodies of the different NALANDA entities and will be applicable whenever it is compatible with the corresponding local regulations. This policy is part of the OFA Group's Global Whistleblowing Policy "Once For All Global Whistleblowing Policy" and applies in precedence over everything outlined in the aforementioned Global Whistleblowing Policy.

With regard to the NALANDA personnel, all directors, officers, employees and other persons subject to the Code of Ethics are obliged to immediately report any potential irregularities they may have become aware of in the course of their professional activity (including their professional activity in the framework of any form of business association in which NALANDA entities participate).

Interpersonal conflicts that relate to events that cannot be considered disproportionate in a normal working environment and that do not involve a breach of the Code of Ethics or applicable rules (or a potential breach of such rules) are outside the scope of issues to be reported to the Code of Ethics Committee and should preferably be channelled through the Human Resources department.

The Ethical Channel is the preferred channel for reporting identified risks or irregularities. However, the Law on the Protection of Whistleblowers also establishes an external channel before the Independent Authority for the Protection of Whistleblowers ("**AAIP**") or, where appropriate, before the regional competent authorities or bodies. In addition, the whistleblower may contact other competent authorities, depending on the nature of the infringement (for

<sup>1</sup> The entities forming part of the NALANDA group are the following: NALANDA GLOBAL, S.A., NALANDA BIDCO, S.L.U., CTGA - DESARROLLO GESTIÓN DOCUMENTAL, S.L., CONSTRURED - CONSTRUCCIONES Y TRANSACCIONES INFORMÁTICAS EN LA RED, S.L., AREASEYS - ÁREA DE SEGURIDAD Y SALUD, S.L., DOKIFY - ALMAGLOBAL, S.L., NALANDA CHILE, SPA, NALANDA COLOMBIA S.A.S., NALANDA GLOBAL PANAMÁ S.A., NALANDA GLOBAL PERÚ S.A.C., NALANDA PORTUGAL, UNIPESSOAL AND NAGLOMEX S.A. DE C.V.

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example, the National Markets and Competition Commission, the State Tax Administration Agency, the National Securities Market Commission, the Spanish Data Protection Agency or other competent authorities, including European Union authorities).

## 2. HOW ARE COMMUNICATIONS RECEIVED THROUGH THE ETHICAL CHANNEL HANDLED?

The management of the Ethical Channel is the responsibility of the Code of Ethics Committee, which may involve other persons designated for this purpose (e.g. other members of NALANDA's Human Resources' department, external advisors, etc.), whenever necessary.

The Code of Ethics Committee shall ensure that there is no actual or potential conflict of interest in the handling of communications in order to ensure that they are handled with the utmost impartiality and objectivity.

In the case of a communication related to potential situations of harassment, the provisions of NALANDA's "*Protocol for the prevention, detection and action in situations of harassment at work, sexual harassment, harassment on grounds of sex, sexual orientation and gender identity and expression*" shall apply.

## 3. CONFIDENTIALITY OF THE WHISTLEBLOWER'S IDENTITY

Ensuring the confidentiality of the whistleblower's identity is a guiding principle of this policy.

The persons entrusted and designated to receive and process the communications, as well as to implement the measures resulting from the processing of the communications, have an obligation to keep the whistleblower's identity strictly confidential.

In the event that a communication is made through a channel other than the Ethical Channel or to NALANDA staff members not responsible for the processing of the communications, the recipient of the information is also subject to the aforementioned confidentiality obligation and must immediately forward the communication to the Code of Ethics Committee, through the Ethical Channel.

Under no circumstances shall the investigated parties or persons affected by the communication be informed of the whistleblower's identity or of specific personal data that would allow their identification, nor shall they be given access to the communication. However, the investigated

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parties shall have the right to know at least a brief account of the facts that are the subject of the communication and shall have the rights provided for in the Law on the Protection of Whistleblowers, which must comply with the principle of confidentiality of the whistleblower's identity as far as possible.

On the other hand, the whistleblower's identity may be communicated to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation. In this case, NALANDA will inform the whistleblower of this circumstance before disclosing his/her identity, unless this information could jeopardise the investigation or legal proceedings.

#### 4. ANONYMOUS COMMUNICATIONS

The Ethical Channel admits the possibility of anonymous communications, and any action or omission aimed at ascertaining or disclosing the whistleblower's identity is prohibited when the latter has opted for anonymity.

However, NALANDA encourages whistleblowers to identify themselves, as this facilitates the processing of the communication.

#### 5. PROHIBITION OF RETALIATIONS

Whistleblowers who report irregularities in good faith shall not be penalised or suffer any negative consequences or retaliation for having made the report.

This non-retaliation guarantee extends to individuals and legal entities related to the whistleblower (e.g. co-workers or family members), to natural persons assisting the whistleblower during the submission and processing of the communication, as well as to the legal representatives of the employees in the exercise of their functions of advising and supporting the whistleblower.

In any case, communications made with information known to be false or with reckless disregard for the truth, as well as those referring to information obtained in an unlawful manner, are strictly prohibited. Whistleblower protection shall not apply in such cases and the whistleblower shall be subject to disciplinary sanction (including disciplinary dismissal) and, where appropriate, to the administrative, criminal and/or civil liabilities provided for in the applicable regulations.

In addition, persons who communicate or disclose information are expressly excluded from the aforementioned protection if:

- (A) Information contained in communications which have been declared inadmissible.

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- (B) Information related to complaints about interpersonal conflicts or that affect only the whistleblower and the persons to whom the communication refers (i.e., issues other than those that should be reported to the Code of Ethics Committee and which should preferably be channelled via Human Resources).
- (C) Information which is already fully available to the public or which constitutes mere hearsay.

Communications shall be admissible unless one of the following cases applies:

- (A) where the facts stated lack any credibility;
- (B) where the facts do not refer to the possible commission of a criminal or administrative offence or any other unlawful behaviour or behaviour contrary to the Code of Ethics or to any legal regulation applicable within the framework of the activity carried out by NALANDA;
- (C) when the communication is clearly groundless or there are reasonable grounds to believe that the information supporting the communication has been obtained as a result of a criminal offence; and
- (D) when the communication relates to facts covered by a previous communication and does not contain significant new information justifying its processing or is a matter of well-known facts which are publicly known.

## 6. WAYS OF SUBMITTING A COMMUNICATION THROUGH THE ETHICAL CHANNEL

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(A) In writing:

- i. Through the Ethical Channel form published on the website and on NALANDA's employee portal: <https://nalanda.bizneohr.com/whistleblowing-channel> Communication by this means will generate an acknowledgement of receipt that will be sent, within a maximum period of seven (7) days, to the e-mail address that, where applicable, the whistleblower has indicated on the form.
- ii. By post, to the Delegate of the Code of Ethics Committee of Nalanda Global, S.A., to the following address: C/ Proción, 7, portal 4, 2<sup>ª</sup> (28023 - Madrid). An acknowledgement of receipt will be sent to the whistleblower within a maximum period of seven (7) calendar days following the receipt of the communication, provided that he/she has indicated an address, e-mail or any other means for the receipt of this acknowledgement of receipt.

(B) Verbally:

- i. By voice messaging via audio files shared through the Bizneo platform (software for the management of the Ethical Channel provided by the external supplier Bizneo Solutions, S.L.). In this case, the whistleblower will only be able to make the communication if he/she accepts the recording and transcription of his/her verbal communication. An acknowledgement of receipt shall be sent to the whistleblower within a maximum period of seven (7) calendar days following receipt of this communication, provided that the whistleblower indicates an address, e-mail or any other means for the receipt of this acknowledgement of receipt.
- ii. By means of a face-to-face, videoconference or telephone meeting with a representative of the Code of Ethics Committee (or, where appropriate, with the members of its team that may be designated), at the request of the whistleblower. In this case, the meeting (face-to-face, telematic or via telephone) must be held in the seven (7) days after the whistleblower's request. If appropriate, the whistleblower will be warned that the communication will be recorded and will be informed of the processing of their data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 and the applicable Spanish regulations.

Verbal communications shall be documented (i) by recording the conversation in a secure, lasting and accessible format; or, as the case may be, (ii) by subsequent complete and accurate transcription of the recording of the conversation. Without prejudice to his/her rights under data protection law, the whistleblower shall be given the opportunity to check, rectify and accept with the transcript of the conversation by signing it.

When making the communication (written or verbal), the whistleblower may indicate an address, e-mail address or safe place to receive notifications, including the aforementioned acknowledgement of receipt. The Delegate or members of his/her team may maintain regular

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communication with the whistleblower and request additional information from him/her, provided that such communications may not jeopardise the confidentiality of his/her identity or his/her anonymity.

## 7. PROCESSING OF COMMUNICATIONS RECEIVED THROUGH THE ETHICAL CHANNEL

In general, strict confidentiality of communications received and of any investigation conducted shall be maintained, so that only persons directly or indirectly involved in the investigation shall have access to their contents.

During the processing of the communication, the investigated party shall have the right to be heard, the presumption of innocence, the right to honour, the right to defence and other rights provided for in the Law on the Protection of Whistleblowers, the exercise of which shall conform to the principle of confidentiality of the whistleblower's identity as far as possible.

NALANDA staff who are not affected by the communication and other persons subject to the Code of Ethics are obliged to cooperate with the internal investigation and must maintain strict confidentiality about its existence and content.

As a general rule, the processing of an internal investigation shall not exceed three (3) months, excluding cases of special complexity that require an extension, in which case the period may be extended by up to three (3) additional months.

Where possible, the whistleblower shall be informed succinctly about the outcome of the enquiry within the aforementioned deadline.

## 8. PROCESSING OF PERSONAL DATA RELATED TO USE OF THE CHANNEL ETHICAL

### 8.1 DATA CONTROLLER AND DATA PROTECTION OFFICER

The management body of NALANDA GLOBAL, S.A. or the management bodies of the NALANDA entities will be considered responsible for the processing of the personal data derived from the use of the internal whistleblowing system and the processing of internal investigations (the



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"**Personal Data**") in accordance with this policy and with the provisions of the regulations on Personal Data protection:

- NALANDA GLOBAL, S.A. as the parent company and entity to which the Internal System Responsible belongs. The identification data are:

(A) Name: NALANDA GLOBAL, S.A.

(B) VAT NO: A82692617

(C) Address: Calle Proción, 7- Edificio América II Portal 4, 2º I, 28023, Madrid.

(D) Contact e-mail: [dpo@nalandaglobal.com](mailto:dpo@nalandaglobal.com)

- The NALANDA entity or entities in relation to which the facts are communicated and with which the interested parties have the direct relationship<sup>2</sup>.

The Data Protection Officer is a point of contact with NALANDA for questions relating to the processing of Personal Data. If desired, the Data Protection Officer may be contacted at [dpo@nalandaglobal.com](mailto:dpo@nalandaglobal.com).

## 8.2 CATEGORIES OF PERSONAL DATA AND DATA ORIGIN

The Personal Data that will be processed within the scope of the internal whistleblowing system will be identifying, contact, economic, professional and employment data and, on exceptional occasions, special category data (including data relating to criminal or administrative offences, health, sexuality, or ethnic or racial origin), as well as any other data derived from the use and operation of the Ethical Channel.

Personal Data processed within the scope of the Ethical Channel shall be those provided directly by the data subjects or, where appropriate, by whistleblowers, as well as by employees and third parties from whom information is requested within the scope of the Ethical Channel.

## 8.3 INTERNATIONAL TRANSFERS

<sup>2</sup> The entities forming part of the NALANDA group are the following: NALANDA GLOBAL, S.A., NALANDA BIDCO, S.L.U., CTGA - DESARROLLO GESTIÓN DOCUMENTAL, S.L., CONSTRURED - CONSTRUCCIONES Y TRANSACCIONES INFORMÁTICAS EN LA RED, S.L., AREASEYS - ÁREA DE SEGURIDAD Y SALUD, S.L., DOKIFY - ALMAGLOBAL, S.L., NALANDA CHILE, SPA, NALANDA COLOMBIA S.A.S., NALANDA GLOBAL PANAMÁ S.A., NALANDA GLOBAL PERÚ S.A.C., NALANDA PORTUGAL, UNIPESSOAL AND NAGLOMEX S.A. DE C.V.

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The Personal Data that will be processed within the scope of the internal whistleblowing system will be identifying, contact, economic, professional and employment data and, on exceptional occasions, special category data (including data relating to criminal or administrative offences, health, sexuality, or ethnic or racial origin), as well as any other data derived from the use and operation of the Ethical Channel.

Personal Data processed within the scope of the Ethical Channel shall be those provided directly by the data subjects or, where appropriate, by whistleblowers, as well as by employees and third parties from whom information is requested within the scope of the Ethical Channel.

#### **8.4 INFORMATION ON THE PROCESSING OF PERSONAL DATA (PURPOSES, LEGAL BASES AND RETENTION PERIODS)**

##### **(A) Management of the internal whistleblowing system and retention of data in the system**

Personal Data will be processed for the purpose of processing the communication and deciding on its admission or non-admission and this data processing will be carried out on the basis of NALANDA's legal obligations or, as the case may be, the public interest in accordance with the Law on the Protection of Whistleblowers.

Personal Data will only be processed within the channel for receiving communications for the time necessary to take a decision on their admission and will not be communicated to third parties, unless it is necessary for the proper functioning of the system or for deciding on the admission of a communication.

In particular, when communications are submitted verbally through the Ethical Channel, the whistleblower is aware that verbal communications will be recorded and documented (i) by recording the conversation in a secure, lasting and accessible format; or (ii) through the subsequent complete and accurate transcription of the recording of the conversation. The whistleblower shall be given the opportunity to check, rectify and accept the transcript of the conversation by signing it.

Once the decision on admission or non-admission has been taken, the Personal Data will be deleted from the communication reception channel and in any case, if no decision has been taken, three (3) months after registration. However, limited information may be retained for a longer period in order to leave evidence of the functioning of the system.

##### **(B) Processing of the internal investigation and subsequent storage of data**

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In the event that the communication is accepted for processing, the Personal Data may be processed outside the communication reception channel by the team responsible for the investigation, for the purpose of carrying out the relevant internal investigation. This processing will be carried out on the basis of compliance with NALANDA's legal obligations or, where applicable, the public interest in accordance with the Law on the Protection of Whistleblowers.

Personal Data will be processed for the time necessary to carry out the investigation and to comply with legal obligations and will only be disclosed to third parties where appropriate for carrying out the investigation (e.g. service providers or external advisors) or for subsequent corrective action (e.g. the head of Human Resources –where disciplinary action against an employee is appropriate– or the head of legal services –where legal action is appropriate in relation to the facts reported–).

The whistleblower's identity may be communicated to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation. Disclosures made for these purposes shall be subject to safeguards laid down in the applicable regulations. In particular, the disclosure shall be conveyed to the whistleblower before revealing his/her identity, unless such information could jeopardise the investigation or judicial proceedings.

Once the investigation has been concluded, the Personal Data will be stored for the time necessary to adopt and execute the corresponding measures and, after that, for the maximum period of prescription of any legal or contractual actions. If no measures are implemented, the Personal Data will be deleted and blocked for a maximum period of three (3) years, unless their retention is necessary to meet legal or contractual liabilities in accordance with the applicable regulations for the statute of limitations period. In no case will the data be kept for a period of more than ten (10) years.

## 9. EXERCISE OF PERSONAL DATA PROTECTION RIGHTS

Interested parties may contact the Delegate of the Code of Ethics Committee or the Data Protection Officer at the e-mail address [dpo@nalandaglobal.com](mailto:dpo@nalandaglobal.com) in order to exercise their rights of access, rectification, objection, erasure, portability, restriction or any other rights recognised by law in relation to the data contained in the corresponding file, under the terms provided for in the applicable legislation. However, when the person to whom the facts are attributed or any third party exercises their right of access, the whistleblower's identification data shall not be communicated to them.

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Likewise, Personal Data subjects may file a claim or request related to the protection of their Personal Data before the corresponding Data Protection Authority, in Spain, the Spanish Data Protection Agency (<https://www.aepd.es>).

## 10. TRAINING AND DISSEMINATION

The content of this policy will be included in the training materials for NALANDA employees.

This policy will be published on the NALANDA website and on the Employee Portal.

## 11. DISCIPLINARY REGIME

Failure to comply with the provisions of this policy may result in the imposition of disciplinary sanctions (including disciplinary dismissal) or other appropriate action depending on the offender's relationship with NALANDA.

## 12. APPROVAL AND ENTRY INTO FORCE OF THE POLICY

The management body of NALANDA GLOBAL, S.A. approved this policy and its subsequent revisions, being applicable to the different NALANDA entities in the terms set out in Article 11 of the Spanish Law on Data Protection:

- Date of initial approval: 15/01/2025.

In any case, this policy and its revisions shall be ratified by the management bodies of the different NALANDA entities, who shall also designate the Code of Ethics Committee as the person in charge of the Whistleblowing System, in accordance with Article 11.2 of the Law on the Protection of Whistleblowers.

Policies in place at NALANDA prior to the adoption of this policy shall be brought into line with this policy. The OFA Group Global Whistleblowing Policy ("Once For All Global Whistleblowing Policy") shall be supplementary to this policy.

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