

# COMMUNICATIONS MANAGEMENT PROCEDURE



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## 1 PURPOSE OF THIS PROCEDURE AND SCOPE OF APPLICATION

The NALANDA group ("**NALANDA**")<sup>1</sup>, as part of the Once For All ("**OFA**") group, is committed to conduct 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**").

Nalanda has implemented an Ethical Channel through which any person can report breaches (or potential breaches) of the applicable legal regulations or the Code of Ethics occurring within the framework of NALANDA's activities.

This procedure has been approved both by the management body of NALANDA GLOBAL, S.A. and by the management bodies of the various NALANDA entities, in accordance with the provisions of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption (the "**Law on the Protection of Whistleblowers**"), transposing into Spanish law Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 ("**Directive 2019/1937**") in order to establish the internal reporting or communication system of the aforementioned entities, consistent with the provisions of Article 11.2 of the Law on the Protection of Whistleblowers in relation to corporate groups.

This document, for internal use only, sets out the guidelines that should lead the actions of the Code of Ethics Committee in the management of the information received through the Ethical Channel related to NALANDA entities, thus ensuring that communications will receive homogeneous treatment regardless where they occur. This procedure 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.

In the event that the facts described in the communication affect jurisdictions other than Spain, local legal advice will be sought in order to adapt the provisions of this document to the applicable local regulations. This procedure shall be applied to the extent that it is compatible with the applicable local regulations.

<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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## 2 RESPONSIBLE FOR THE MANAGEMENT OF THE INTERNAL WHISTLEBLOWING SYSTEM

The NALANDA Code of Ethics Committee is the body responsible for the management of the internal whistleblowing system governed by this procedure. This body is composed of (i) the Group Chief Operations Instructor of OFA; (ii) the Head of People of NALANDA; and (iii) the Senior Corporate Inhouse Lawyer of NALANDA. However, the Code of Ethics Committee delegates to the Head of People of NALANDA the powers to manage the internal whistleblowing system and the handling of the communications received, as provided for in the Law on the Protection of Whistleblowers (the "**Delegate**"). This person shall perform his/her duties independently, with all the personal and material resources necessary to carry out his/her functions.

The Delegate may also appoint other persons from other areas of NALANDA to assist him/her in the exercise of his/her functions. These persons will form part of his/her work team, either permanently or on an *ad hoc* basis for the development of an investigation depending on the circumstances. It may also seek the support of the other members of the Code of Ethics Committee and, when it deems appropriate, external advice. Finally, for each investigation carried out, the Delegate may appoint an instructor if he/she deems it appropriate.

The appointment and dismissal of the members of the Code of Ethics Committee shall be notified to the Independent Authority for the Protection of Whistleblowers ("**AIPI**") or, where appropriate, to the competent authorities or bodies of the regions in which NALANDA carries out its activities. This notification must be made within ten (10) working days following the corresponding appointment or dismissal, specifying, in the case of dismissal, the reasons that have justified it.

The Delegate shall keep the Code of Ethics Committee promptly informed of all communications received through the Ethical Channel, of the management thereof and of the processing of investigation files, at least on a quarterly basis.

In the event that a situation of potential conflict of interest with the Delegate or another member of the Code of Ethics Committee arises in connection with a communication, the Delegate must immediately disclose it to the Code of Ethics Committee. In the event that the Code of Ethics Committee considers it appropriate, the Delegate or the member of the Code of Ethics Committee involved in the conflict of interest's situation must refrain from intervening in the management and resolution of the corresponding communication. If the Delegate is involved in a potential situation of conflict of interest, his or her functions shall be assumed by another member of the Code of Ethics Committee in whom there is no circumstance of conflict of interest.

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## 3 THE COMMUNICATION

### 3.1 COMMUNICATION OBLIGATION IMPOSED ON PERSONS SUBJECT TO THE CODE OF ETHICS

All directors, managers and employees of NALANDA companies or any other person subject to the Code of Ethics shall have the obligation to inform the Code of Ethics Committee, through the Ethical Channel, of possible breaches (or potential breaches) of the applicable legal regulations or the Code of Ethics, which may occur in the framework of NALANDA's activities, pursuant to Article 31 bis 5.4º of the Spanish Criminal Code (including activities in the framework of any form of business association in which NALANDA entities have a shareholding).

In case a hierarchical manager or any other person subject to the Code of Ethics has been informed, by any other means, of any risk or misconduct, they must immediately inform the Code of Ethics Committee, through the Ethical Channel.

The Ethical Channel is the preferential channel for reporting identified risks or irregularities.

However, the Law on the Protection of Whistleblowers also establishes an external channel before the AIPI 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.

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 legal rules (or a potential breach of such rules), fall outside the scope of issues to be reported to the Code of Ethics Committee and should preferably be channelled through the Human Resources department.

### 3.2 PROHIBITION OF FALSE COMMUNICATIONS OR COMMUNICATIONS RELATING TO UNLAWFULLY OBTAINED INFORMATION

Communications 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. The whistleblower's protection provided for in this procedure and in the Law on the Protection of Whistleblowers shall not apply in these cases and the whistleblower shall be subject to disciplinary sanctions and, where appropriate, to administrative, criminal and/or civil liabilities provided for in the applicable regulations.

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### 3.3 THE CONFIDENTIALITY OF THE WHISTLEBLOWER'S IDENTITY AND ANONYMITY

The guarantee of confidentiality of the whistleblower's identity is a guiding principle of this procedure. Any breach of the guarantees of confidentiality and anonymity provided for therein, and in particular any action or omission aimed at revealing the identity of the whistleblower, even if the actual disclosure does not take place, constitutes a very serious breach of the Law on the Protection of Whistleblowers.

The identity of the whistleblower may not be disclosed to any person other than those involved in the analysis of the communication, in the eventual investigation conducted and in the analysis and implementation of the results thereof, under the terms provided for in this procedure and to the extent that the disclosure of the identity of the whistleblower is necessary for such purposes. These persons shall be obliged to keep the identity of the whistleblower strictly confidential.

The identity of the whistleblower may also be communicated, to the extent necessary, to any external professionals involved in the processing of the communication, who shall be subject to the same duty of confidentiality, as well as to the person in charge of legal advice or to the NALANDA Data Protection Officer, under the terms provided for in this procedure and in the applicable regulations.

In the event that a communication is made through a channel other than the Ethical Channel or to NALANDA staff members who are not responsible for the handling 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 subjects under investigation or affected by the communication be informed of the identity of the whistleblower or of specific personal data that allow the whistleblower to be identified, nor shall they be given access to the communication. However, the subjects under investigation shall have the right to know at least a brief description of the facts detailed in the communication and shall have the rights provided for in the Law on the Protection of Whistleblowers, which must conform to the principle of confidentiality of the whistleblower's identity as far as possible.

Without prejudice to the foregoing, the identity of the whistleblower may be communicated to the judicial authority, the Public Prosecutor's Office or the competent administrative authority within the framework of a criminal, disciplinary or sanctioning investigation, under the terms of Article 33.3 of the Law on the Protection of Whistleblowers. In these cases, the whistleblower shall be informed of this need for communication before revealing his or her identity, unless such information could jeopardise the investigation or judicial proceedings.

Moreover, whistleblowers may make their communications anonymously, and any action or omission aimed at revealing the identity of the whistleblower is prohibited.

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### 3.4 PROHIBITION OF RELIATION

Provided that the conditions set out in the Law on the Protection of Whistleblowers are met, the whistleblower may not be penalised or suffer any negative consequences or retaliation for having reported the communication.

This non-retaliation guarantee extends to individuals and legal entities related to the whistleblower, namely (i) natural persons who are related to the whistleblower and who may suffer retaliation, such as co-workers or relatives of the whistleblower; and (ii) legal persons, for whom he/she works or with whom he/she has any other type of relationship in an employment context or in which he/she has a significant shareholding. Similarly, the prohibition of retaliation shall extend to natural persons who, within the organisation in which the whistleblower provides services, assist the whistleblower in the process and to the legal representatives of the employees in the exercise of their functions of advising and supporting the whistleblower.

It is a very serious breach of the Law on the Protection of Whistleblowers to take any retaliation arising from the communication against whistleblowers or other persons referred to in the scope of protection of Article 3 of the Law on the Protection of Whistleblowers.

Persons who communicate or disclose the following information are expressly excluded from the protection provided for in the Law on the Protection of Whistleblowers and in this procedure:

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

### 3.5 WAYS TO FORMULATE COMMUNICATIONS VIA THE ETHICS CHANNEL

Communications may be submitted through the Ethical Channel as follows:

- (A) In writing:



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- 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, 2ª (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.

These written communications shall be received by the Delegate of the Code of Ethics Committee or, where appropriate, by such persons in his or her team as may be designated.

(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 communicate if he/she accepts the recording of his/her verbal communication. The whistleblower will also be informed of the processing of his/her 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 legislation. The voice message will be received by the Delegate of the Code of Ethics Committee or, where appropriate, by such persons in his/her team as may be designated. An acknowledgement of receipt shall be sent to the whistleblower within seven (7) calendar days following receipt of this communication, provided that the whistleblower has indicated an address, e-mail or any other means for receipt of this acknowledgement of receipt.
- ii. By means of a face-to-face, videoconference or telephone meeting with the Delegate 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.

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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 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.

Without prejudice to any additional information that may be included, the acknowledgements of receipt shall incorporate, at least, (i) information on the processing of the whistleblower's data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016; and (ii) information on the existing external channels to the competent authorities and, where applicable, to the institutions, bodies, offices and agencies of the European Union.

## 4 INITIAL PROCESSING: DECISION ON ADMISSIBILITY OF COMMUNICATION

Upon receipt of the communication by the Delegate of the Code of Ethics Committee or by the members of his/her team, a decision will be taken on its admissibility.

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.

The Delegate shall accept the communication 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.

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In order to decide on the admissibility, the Delegate or the members of his/her team may request additional information from the whistleblower, in the event that the whistleblower has indicated an address, e-mail, means or safe place to receive communications.

The Delegate or members of his/her team may carry out the enquiries strictly necessary to determine the plausibility of the facts reported and the type of infringement reported, with a view to the possible admission of the communication for processing. To this end, they may seek external advice.

In the event that the communication is rejected, the Delegate must issue a reasoned resolution. In the event that the Delegate has doubts about the admissibility or inadmissibility of the communication, he/she shall submit this decision to the other members of the Code of Ethics Committee.

Whenever possible, the whistleblower shall be informed of any inadmissibility of the communication.

## 5 PROCESSING OF THE INTERNAL INVESTIGATION

### 5.1 INVESTIGATIVE BODY

If the communication is admissible, the Delegate will be the instructor of the investigation or, alternatively, will designate another person to take on this role. Potential conflicts of interest should be avoided in the designation of the instructor.

The Delegate or the instructor may enlist the support of external advisers for conducting the internal investigation, who shall act under his/her supervision and coordination and, in any case, in accordance with the principles of confidentiality and proportionality.

### 5.2 GENERAL GUARANTEE OF CONFIDENTIALITY

Strict confidentiality of communications received and research conducted will be maintained.

Communications that are admitted and become subject to investigation by the investigating instructor shall be archived and managed in such a way that only persons directly or indirectly involved in the investigation have access to their content, to the extent that such access is necessary.

Within the framework of the audit of accounts carried out on the various NALANDA entities or their civil liability insurance, the Code of Ethics Committee may inform the external auditor or the insurer of the existence of communications or investigations that entail or may entail a contingency for the entity, which exceed the materiality thresholds set by the auditor or the

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excess of the insurance policy. In any case, the information provided to the external auditor or the insurer must be provided in an anonymised form, without any personal data

### 5.3 RIGHTS OF THE INVESTIGATED PARTY

(A) The investigated party is entitled to be informed of the acts or omissions attributed to him/her and to be heard by the instructor of the internal investigation as many times as requested. However, communications with the investigated party will be held at the time and in the manner considered appropriate to ensure the successful outcome of the investigation.

In this regard, the communication shall be forwarded to the investigated party with a brief description of the facts, without disclosing information that could identify the whistleblower in any case.

(B) During the processing of the case, the investigated party shall have the right to the presumption of innocence, the right to honour, the right to a defence –being able to appear assisted by a lawyer, if he/she so wishes and at his/her own expense– and other rights provided for in the Law on the Protection of Whistleblowers, the exercise of which shall comply with the principle of confidentiality of the whistleblower's identity as far as possible.

(C) The identity of the investigated party shall be preserved and the confidentiality of the facts and data of the proceedings shall be guaranteed.

(D) The investigated party shall have the right to make written submissions during the investigation.

### 5.4 NON-INVESTIGATED PARTIES COOPERATING IN THE INVESTIGATION

All persons subject to NALANDA's Code of Ethics shall cooperate with the internal investigation. In particular, as appropriate under the applicable regulations, they shall:

(A) appear before the instructor if requested to do so, answering all questions asked to them;

(B) answer all requests for information or documentation made by the instructor;

(C) provide the instructor with all documents relevant to the investigation and clarify the facts under investigation; and

(D) keep the existence of the investigation and its content confidential.

Breach of the above obligations, depending on its relevance and surrounding circumstances, may give rise to the corresponding penalties in accordance with the applicable legislation or to the appropriate actions depending on the type of relationship that the infringing party has with NALANDA.

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The investigator's requests for documents and information must relate to the facts under investigation and must be strictly necessary and appropriate for their clarification.

Merely cooperating with the investigation must never be grounds for sanction, retaliation or any other negative consequence.

## 5.5 INVESTIGATIVE MEASURES

The instructor shall arrange for any investigative measures that may be necessary to clarify the facts. These measures may consist of:

- (A) conduct interviews with the investigated party or with other persons involved or who could provide information about the facts;
- (B) to obtain any information or documentation it deems necessary from any person who is a member of NALANDA;
- (C) request information and documentation from third parties where this is necessary for the clarification of the facts;
- (D) request the support of external experts for the analysis of certain information or documentation;
- (E) access, where appropriate, to computer systems and devices that NALANDA makes available to its employees (e.g. desktop and laptop computers, email accounts, storage devices, mobile telephony, etc.), including emails sent or received via corporate email, provided that the requirements of applicable law are met and that it is in accordance with the case law criteria for access; and
- (F) any other measures that the investigating instructor deems appropriate to establish the facts and that comply with the applicable rules.

In the event that the facts under investigation are already being investigated by a competent authority, the instructor shall take this circumstance into account when assessing the appropriateness of carrying out the investigative measures indicated in this section, taking into account the rest of the applicable regulations and rights.

## 5.6 CONCLUSION OF THE INTERNAL INVESTIGATION

Once the appropriate investigation has been carried out in each case, the instructor will issue a report indicating the actions carried out and the conclusions reached, which will be submitted to the Code of Ethics Committee. In the case of investigations 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.

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The Code of Ethics Committee will analyse the instructor's report and will propose, where appropriate, the measures it deems relevant so that those responsible for the NALANDA entity concerned (e.g. those responsible for the Legal area or others) can adopt and/or implement such measures if they are appropriate.

### 5.7 TIMEFRAME FOR PROVIDING FEEDBACK TO INVESTIGATION PROCEEDINGS

As a general rule, the maximum timeframe for providing feedback to the whistleblower on the investigation shall not exceed three (3) months, excluding cases of special complexity, in which case the period may be extended for up to a maximum of three (3) additional months.

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

### 5.8 POSSIBLE COMMUNICATION TO THE PUBLIC PROSECUTOR'S OFFICE

Article 9(2)(j) of the Law on the Protection of Whistleblowers provides that *"information shall be forwarded to the Public Prosecutor's Office immediately if the facts could constitute a criminal offence. If the facts affect the financial interests of the European Union, it shall be forwarded to the European Public Prosecutor's Office"*.

The application of this legal provision will be assessed by the Code of Ethics Committee and will be adapted to the other applicable regulations and rights, depending on the circumstances of the specific case.

## 6 PERSONAL DATA PROTECTION

The board of directors 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 "**Personal Data**") in accordance with this procedure and with the provisions of the regulations on Personal Data protection. Likewise, the external supplier Bizneo Solutions, S.L., which provides the software for the management of the Ethical Channel, shall be considered as the data processor, in accordance with Article 6 of the Law on the Protection of Whistleblowers.

Where international data transfers (e.g. to other entities of the NALANDA group outside the European Union) are necessary in accordance with this procedure, the transfers will be carried out in compliance with the guarantees required by the applicable data protection regulations.

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## 6.1 MANAGEMENT OF THE INTERNAL WHISTLEBLOWING SYSTEM AND RETENTION OF DATA IN THE SYSTEM

The 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 (art. 6.1.c) GDPR) or, where applicable, the public interest (art.6.1.e) GDPR) 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 and proportionate 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 deciding on the admission for processing in the terms described above (e.g. external advisors providing support in the process).

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. Communications that are inadmissible may only be retained in anonymised form.

## 6.2 PROCESSING OF THE INTERNAL INVESTIGATION AND SUBSEQUENT STORAGE OF DATA

In the event that the communication is admitted for processing, the Personal Data may be processed outside the whistleblowing channel by the team responsible for the investigation, for the purpose of carrying out the internal investigation regulated in this procedure. This processing will be carried out on the basis of compliance with NALANDA's legal obligations (art. 6.1.c) RGPD) or, where appropriate, the public interest (art.6.1. e) RGPD). Personal Data will be processed for the time necessary to carry out the investigation and comply with legal obligations and will only be disclosed to third parties where appropriate to carry out the investigation (e.g. service providers or external consultants) or for subsequent corrective measures (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 disclosed to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, disciplinary or disciplinary investigation. Disclosures made for these purposes shall be subject to safeguards laid down in the applicable regulations. In particular, the whistleblower shall be informed of this disclosure before his or her identity is disclosed, unless such information could jeopardise the investigation or judicial proceedings.

If the information provided or any part of it is found to be untrue, it must be immediately deleted as soon as this circumstance is known, unless this untruthfulness could amount to a criminal offence, in which case the information will be kept for the time required for the legal proceedings.

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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 limitation period of any legal or contractual actions. If no measures are implemented, the Personal Data shall 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 limitation period. In no case will the data be kept for a period of more than ten (10) years.

### 6.3 EXERCISE OF PERSONAL DATA PROTECTION RIGHTS

Persons involved in the preliminary processing or investigation process as provided for in this procedure may contact the Delegate or the Data Protection Officer 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.

### 6.4 LOG-BOOK

The Code of Ethics Committee shall ensure that a record book is kept of the communications received and the internal investigations to which they give rise, guaranteeing the requirements of confidentiality and the data protection obligations provided for in this procedure and in the applicable regulations.

This logbook shall contain the following information:

- (A) Date of receipt of the communication.
- (B) Communication reception channel
- (C) Identification code of the communication.
- (D) Decision on admission.
- (E) Adopted measures.
- (F) Closing date.

This register shall not be public, and its contents may be accessed only at the reasoned request of the competent judicial authority, by means of an order, and in the context of judicial proceedings and under the supervision of that authority.

## 7 TRAINING AND DISSEMINATION



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A policy setting out the general and essential principles of this procedure, including instructions on how to access and use the Ethical Channel, shall be approved and published on the NALANDA website and on the employee portal, with the corresponding link on the home page, in a separate and easily identifiable section.

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

## 8 DISCIPLINARY REGIME

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

## 9 APPROVAL AND ENTRY INTO FORCE OF THE PROCEDURE

The management body of NALANDA GLOBAL, S.A. approved this procedure and its subsequent revisions, and it is applicable to the different NALANDA entities under the terms set forth in Article 11 of the Law on the Protection of Whistleblowers:

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

In any case, this procedure 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 responsible for the Information 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 procedure shall be adapted to this procedure.

The OFA Group's Global Whistleblowing Policy ("Once For All Global Whistleblowing Policy") shall be supplementary to this procedure.

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