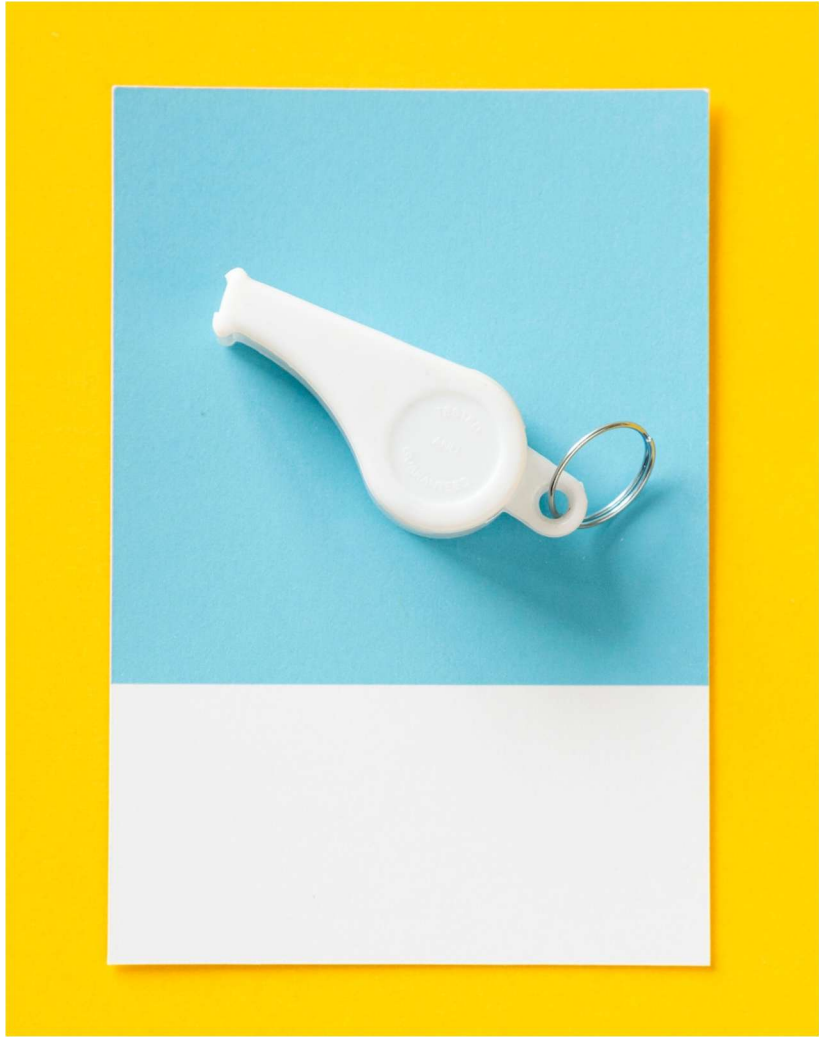




WHISTLEBLOWING CHANNEL MANUAL

haizea
windgroup

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I. INTRODUCTION

Our legal system is increasingly promoting citizen participation for the proper functioning of public and private institutions. This gives citizens the opportunity to report violations detected within an organization so that appropriate action can be taken to remedy them.

Haizea Wind Group (hereinafter “HWG”) guarantees its commitment to the principles of legality, transparency, and corporate and professional ethics, rejecting any type of irregular activity within our organization. Therefore, we provide an anonymous channel for reporting incidents or illegal activities that occur or may occur within the company, reinforcing our culture of regulatory compliance.

Therefore, this Manual on the operation of the Internal Information System (hereinafter “Manual” and “SII” or “Whistleblowing Channel”) of HWG has been created so that it may be known by its staff, by anyone who has an employment or professional relationship with HWG and, ultimately, by any person interested in and related to us.

2. SCOPE OF APPLICATION

This Manual regulates the procedure necessary for the correct implementation and proper functioning of HWG's Whistleblowing Channel.

The Whistleblowing Channel is a communication channel through which one can report, even anonymously, irregularities that occur within the organization and of which one has actual knowledge.

2.1. Who can use our Whistleblowing Channel?

This channel can be used by anyone who has a professional and/or work relationship with HWG, such as employees, shareholders, partners, collaborators, etc., but information can also be reported by suppliers, customers and, in short, anyone who is aware of behaviors within the organization that may be harmful to the citizen or to society as a whole.

2.2. What issues can be reported through the Whistleblowing Channel?

For guidance purposes, and without limitation or exclusion, the illicit or potentially illicit conduct that can be reported through the channel includes: harassment, fraud and corruption (bribery, falsification of documents...), theft, data protection or information security, unethical practices or bad practices (deceptive advertising), etc.

In addition, you can ask questions or queries about issues related to our regulatory compliance culture and even ask for advice or guidance on practices or processes related to the organization.

3. PRINCIPLES

The operation of the Whistleblowing Channel is governed by the principles of good faith, confidentiality, indemnity, independence and impartiality.

3.1. Principle of good faith.

The person using the Whistleblowing Channel to report an irregularity must comply with the principle of good faith, which requires that any communication or report made through the Whistleblowing Channel must be based on facts or indications from which it can reasonably be concluded that an act that can be reported has been committed.

It is strictly forbidden to report a fact knowing it to be false or with the intention of harming a third party. Anyone who files a false report or one motivated by revenge or the intention of harming the accused will be punished.

3.2. Principle of confidentiality.

HWG will guarantee the utmost confidentiality of communications received through the Whistleblowing Channel, as well as the confidentiality of the person making the complaint and the person being reported, preventing such data from being disclosed. Only those responsible for the proper management of the procedure will have access to this information and will maintain due confidentiality. This confidentiality obligation will not apply when the entity is required to disclose and/or make available information and/or documentation relating to its actions, including the identity of the parties involved, at the request of the competent judicial or administrative authority.

3.3. Principle of Indemnity.

Furthermore, HWG guarantees protection to anyone who reports any irregularity and to those who may participate in the investigation of the facts, against possible reprisals within the organization.

3.4. Principles of Independence and Impartiality.

HWG has outsourced the management of the Whistleblowing Channel in order to comply with the necessary principles of objectivity, independence, and impartiality when investigating complaints or advising on the procedure, thereby avoiding any potential conflict of interest (hereinafter "Instructor"). However, in accordance with Law 2/2023, the Head of the Internal Information System (hereinafter "SII Manager") retains full responsibility for the management and supervision of the system.

4. BODY RESPONSIBLE FOR THE WHISTLEBLOWING CHANNEL

In accordance with the provisions of Article 8 of Law 2/2023, of February 20, the Board of Directors of Haizea Investments S.L., as the parent company of HWG, has designated the Compliance Committee (hereinafter “CCN”) as responsible for the Whistleblowing Channel (hereinafter “SII Manager”), configuring this as a collegiate body in charge of the supervision and correct functioning of the Whistleblowing Channel.

Without prejudice to the collective responsibility held by the CCN, and in order to make the Whistleblowing Channel more agile and operational, this responsibility is delegated to the designated SII Manager natural person. This individual will act under the supervision of the CCN, assuming the day-to-day management functions of the Whistleblowing Channel and the necessary communication to ensure the effective processing of reports.

Both the CCN and the SII Manager natural person will perform their functions independently and autonomously with respect to the rest of the HWG bodies, and may not receive instructions of any kind in the exercise of these powers.

5. WHISTLEBLOWING CHANNEL'S OPERATION

5.1. Whistleblowing Channel.

The channel provided by HWG for communications related to our organization will be the Whistleblowing Channel, which can be accessed through the following link: [Internal Information System \(SII\) Haizea Wind group](#)

Furthermore, HWG guarantees the availability of the Whistleblowing Channel through means such as the websites of each HWG company, always located in a visible section independent of the rest of the headings so that it is easily accessible to the user.

The use of the organization's Whistleblowing Channel does not prevent the Informant from resorting to external channels created by the competent authorities, State Security Forces and Corps, as well as Judges and Courts.

5.2. How to send a communication through the Whistleblowing Channel.

The Informant, upon accessing our Whistleblowing Channel, will be warned of the possibility of downloading the Tor Browser, as it is a browser that completely protects the informant's identity because the device's IP address is not recorded.

This download can be done directly through the information window at the top of the Whistleblowing Channel home page, thus ensuring maximum confidentiality in communications.

To submit a communication, access the New Communication tab and proceed to complete the following points:

1. Description. The subject of the communication will be indicated, as well as a description that is as detailed as possible, and files can be uploaded as documentary evidence.
2. Identification. This is not mandatory, and in this section, the Informant is advised of their option not to reveal their identity. If they wish to verify their identity, they will provide their full name and email address.
3. Terms and conditions of use. The Informant must read and accept the rules governing the Whistleblowing Channel as proof that they have been informed.

Once the communication is delivered, the platform will provide a code to track the procedure.

In order for the user to track their procedure and check its status, they must go to the "Tracking" option on the same Whistleblowing Channel home page by entering the numerical code that was provided when they sent their communication.

All communication between Informant and Instructor will take place through the designated platform, including a chat function. However, once the user has identified themselves by providing their email address, communication between Informant and Instructor will be conducted via email.

The report must be made individually. If several people are aware of the same incident, each of them must report it individually through the Whistleblowing Channel.

5.3. Reporting false or bad faith complaints.

The HWG Whistleblowing Channel must be used responsibly and appropriately. Reporting false information with malicious intent and morally dishonest behavior constitutes a breach of the good faith that should govern employment and professional relations with HWG, and may result in disciplinary action in accordance with the current Collective Bargaining Agreement applicable to all employees.

If, after due analysis, it can be concluded that the reported facts are manifestly false and that the complaint has been filed with malicious intent and bad faith:

- (i) The Instructor will file the complaint, documenting the reasons that led to the filing of the file, thus ending the investigation work;
- (ii) The Instructor will inform, in writing, the proposed sanction to the SII Manager, who in turn will notify the Governing Body (or, where appropriate, the Board of Directors), who will decide on the disciplinary action to be applied to the complainant in bad faith, and/or the possibility of claiming civil or criminal liability.

6. COMMUNICATIONS MANAGEMENT

The processing or management of the procedure, from the moment a communication or complaint is filed, is carried out by the Instructor external to HWG, in order to comply with the due impartiality and objectivity required by this type of procedure, as well as to avoid the existence of conflicts of interest.

The processing of the procedure encompasses everything from when the complaint is communicated through the Whistleblowing Channel until its resolution, and for this purpose, we have divided this process into the following phases:

6.1. Reception phase.

Once the Instructor receives the submitted communication, he will issue the Informant an acknowledgment of receipt within seven (7) calendar days, informing him of one of the following results:

- Admission for processing. The reported or denounced facts are likely to be considered illegal acts or irregular behaviors that violate the principles and values of the organization, for which it will be necessary to continue with their investigation.
- Inadmissibility. The complaint will be inadmissible and the proceedings will be archived in the following cases:
 - i. The facts described cannot be considered illegal or irregular;
 - ii. The facts described are not supported by sufficiently compelling evidence.

There will be cases in which the Informant will be advised on alternative procedures, specifically regarding the most appropriate course of action for resolving the matter in their report. In some cases, if the report may be relevant to another department for the purpose of service improvement, it will be forwarded by the SII Manager to the corresponding department or area within the organization.

In any case, the Informant will be notified in writing about the decision taken and the reason for the admission or non-admission of the complaint.

6.2. Research phase.

6.2.1. Opening of a file and investigation of the reported facts.

The Instructor of the procedure, once the communication has been evaluated, assessed and admitted, will proceed to prepare an opening file on the complaint under investigation (hereinafter "File").

The purpose of opening the file is to gather the maximum traceability of the investigation process, in case the complaint may be required by any competent judicial authority.

The Instructor will act with the due guarantees of confidentiality and other applicable principles of action, and will be in charge of the investigation and the collection of evidence of the complaint.

During the course of the investigation, the Instructor, through the SII Manager, may resort to the different areas of the organization to effectively develop the request for evidence and analysis that allows the reported facts to be verified.

The organization's Governing Body may be required at any time by the Instructor through the SII Manager to complement, in a coordinated manner, the investigative actions carried out by the Instructor, always with the utmost confidentiality and discretion.

The Instructor will, if deemed necessary, undertake actions to delve deeper into the facts and gather additional information to make a sound and objective decision based on the evidence collected. Investigative actions may include: requesting further evidence and/or proof from the complainant to enhance the investigation process; arranging interviews with the individuals involved; reviewing all information related to the professional relationship of those involved with the organization, always respecting data protection and privacy laws; forensic analysis by an independent external expert; and any other action deemed necessary to continue the investigation process, in compliance with current data protection regulations.

The investigation will consist, at all times, of an objective analysis of the available documentation, the obtaining of evidence, the collection of proofs and the analysis thereof.

The general investigation period shall not exceed three (3) months from the date the communication was received or, if no acknowledgment of receipt was sent to the informant, three (3) months from the expiration of the seven (7) day period after the communication was made, except in cases of special complexity that require an extension of the period, in which case, it may be extended up to a maximum of another three (3) additional months.

In the case of complaints that must be processed under a Harassment Protocol, the applicable time limits will be those established therein, which will be shorter given the nature of the facts.

6.2.2. Investigation Resolution and Conclusions Report.

Once the Instructor has analyzed the allegations and the evidence gathered, the investigation phase is closed, and a report of conclusions (hereinafter, the "Conclusions Report") is prepared, reflecting the outcome of this phase. This Conclusions Report will clearly present the assessment of the facts and a proposed course of action with possible measures to be applied. Any limitations encountered during the investigation must be reflected in the Conclusions Report.

6.3. Decision phase.

Following the investigation phase, in the decision phase, the SII Manager will communicate the Conclusions Report to the Management Body or Board of Directors of the entity, -if so advised by the Instructor- who will analyze it with the proposed measures to be adopted, in order to issue the appropriate resolution determining the measures to be applied.

The Instructor must inform the Informant and the accused in writing about the decision reached and its justification, and one of the following options may be given:

- Dismissal of the complaint. Case in which the investigation of the reported facts reveals the absence of non-compliance.
- Assessment of the complaint. Case in which it is proven that the reported facts are true, and the actions that support this conclusion and the measures that will be adopted must be detailed.

In cases of extreme seriousness, the entity will be obliged to report such facts to the State Security Forces and Corps and/or Judges and Courts.

6.4. Duty of cooperation from the other areas and departments

Complaints received through channels other than the Whistleblowing Channel will be reported by the receiving department to the SII Manager: preferably through the Whistleblowing Channel ([Internal Information System \(SII\) Haizea Wind group](#)), or via the contact email address (ccn@haizeawindgroup.com).

Likewise, complaints processed under a Harassment Protocol (i.e., not handled by the Instructor through the Whistleblowing Channel) must always have a Conclusions Report that the responsible department must forward to the SII Manager through the channels mentioned above.

7. MANAGEMENT OF CONFLICTS OF INTEREST

With the aim of guaranteeing absolute impartiality, objectivity and independence in the processing of files, as well as to avoid any situation of real or potential conflict of interest, the following specific protocol of action is established:

1. Point of contact and ordinary management: The designated SII Manager natural person will act as the ordinary and operational point of contact for the management, receipt and monitoring of communications, serving as a link between the external Instructor and the organization.
2. In case of conflict of interest affecting the SII Manager: If the communication received or the ongoing investigation directly or indirectly affects the person designated as the SII Manager, the Instructor will inform and report directly to another member of the CCN who is not involved in a cause of incompatibility, excluding the affected SII Manager from any access to the file.
3. Abstention in the CCN: When the communication of the investigated facts affects any member of the CCN, that person will be automatically removed or, subsidiarily, will have the obligation to reveal this circumstance and will abstain from participating in the analysis, deliberation and decision-making relating to said file.
4. Referral to the Board of Directors: In those cases of special seriousness or relevance that must be referred to the Board of Directors for final resolution, any person affected by the facts or with a personal interest in the matter must also abstain from intervening in the deliberations and in the voting of the final decision.

8. REGISTER BOOK

HWG, through the external Instructor, has a Register Book of the information received and the internal investigations that have resulted from it, guaranteeing, in all cases, the confidentiality requirements provided.

This Register Book will not be public and only at the reasoned request of the competent judicial authority, by means of a court order, and within the framework of a judicial procedure and under the supervision of that authority, will it be possible to access the content of the aforementioned register in whole or in part.

Personal data relating to the information received and the internal investigations referred to in the previous section shall only be kept for the period necessary and proportionate to comply with the law. In no case may the data be kept for a period exceeding ten (10) years.

9. PERSONAL DATA PROTECTION

HWG guarantees the confidentiality of the personal data of any identified informant, which will not be disclosed to the individuals involved in the reported events or to any third parties. Appropriate technical and organizational measures will be implemented to protect the informant's identity and ensure the confidentiality of their personal data.

Interested parties may exercise their data protection rights as referred to in Articles 15 to 22 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

Finally, access to personal data contained in the Whistleblowing Channel will be limited exclusively to those persons who must do so within the scope of their powers and functions in order to manage the procedure.