



# Ethical Channel Operating Standard

GAVÀ GRUP has set up a tool that allows both employees and third parties to confidentially and anonymously report any breach of regulations, as well as any event that could be criminal, that has taken place or is taking place within the scope of our company's activity, and of which they have become aware. This tool is the Ethics Channel, the operating rules of which are set out below.

## Legal Regime

The rules of operation regulate the authorization and availability of the Ethical Channel, as well as the regime of rights, duties, guarantees, terms and conditions of access and use of the same by its users.

GAVÀ GRUP reserves the right to modify the presentation, configuration, operation and content of the Ethical Channel, as well as these operating rules.

## Acceptance of the Rules and Conditions of Use of the Ethical Channel

Access and / or use of the Ethical Channel implies full and unreserved acceptance of these operating rules.

GAVÀ GRUP, through its compliance body, will be considered the administrator of the ethical channel, being able to delegate its management and reserving the power of interpretation in case of doubt or discrepancy in the use of the same.

## Object and purpose

Through the ethics channel, any person may file a report or complaint in the event of detecting or becoming aware of a breach of regulations or possible criminal conduct.

## Channel Users

Any person who may have become aware of a regulatory non-compliance or possible criminal conduct may be a user of the channel, regardless of their relationship with the company.

## Access and Use of the Channel

The communications made may be anonymous and non-anonymous, although for the proper processing of a communication it is recommended that they contain at least the the following data:

- a) Identity of the complainant.
- b) Identity of the accused.
- c) Detailed statement of the facts or arguments supporting the communication or complaint, attaching, if possible, all evidentiary documentation available to the complainant.

## Protection of whistleblowers and defendants

GAVÀ GRUP's compliance body will ensure that no retaliation of any kind occurs against the person or persons who in good faith have made a complaint or communication. If it is confirmed that such persons have been subject to retaliation, the authors of the same will be subject to investigation and, if necessary, sanction. Likewise, the compliance body shall in all cases guarantee the utmost confidentiality in the investigation process of the complaints received, in order to protect the identity of both the complainants and the accused and their reputation, if any, within the Corporation.

## Scope of the Channel

In accordance with the object and purpose of the channel, this is a communication tool between Users and GAVÀ GRUP, for the reporting and/or communication of any breach of regulations or any possible criminal conduct of which they have or have become aware, within the scope of the activity carried out by the company.

The ethical channel can not be used for purposes other than those stated both in the preceding paragraph and in the object and purpose of these operating rules.

## Protection of personal data

The content relating to personal data protection included on the website of GAVÀ GRUP, applies to the Ethical Channel.

In particular, the personal data provided by users of the channel will be treated in accordance with the regulations on the protection of personal data. Likewise, any person who has been the subject of a complaint will be immediately informed of the facts of which they are accused.

Both complainants and the accused may exercise their rights of access, deletion (right to be forgotten), limitation of treatment, opposition, portability, right not to be subject to individualized decisions, as well as the right to revoke consent, by sending a duly signed letter to the COMPANY to our postal address, included in our privacy policy, clearly stating the contact details, which must be accompanied by a photocopy of your ID / NIF or document proving their identity. You can view our privacy policy on our website [www.gavagrup.es](http://www.gavagrup.es)