

# INTERNAL REPORTING SYSTEM AND WHISTLEBLOWER PROTECTION POLICY



## PURPOSE

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The purpose of this Policy is to establish **the principles and criteria that shall guide our professionals and third parties with whom we have dealings in the event of potential breaches of the applicable external and internal regulations or any potential concerns or queries that may arise**, with the ultimate aim of safeguarding the Purpose and Values of Solarpack, developing a corporate culture of ethics and honesty and guaranteeing the protection of the whistleblower.

## COMMITMENTS

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- All Solarpack employees, managers and members of the governing bodies must maintain strict observance of current legal regulations applicable to the jurisdiction where they carry out their activity and their conduct must be governed by **integrity, diligence, professionalism, responsibility, efficiency, good faith and honesty**. Thus, they all have a duty to report and cooperate with a view to preventing breaches of this duty to comply with the regulations that apply in each case.
- To this end, we provide our employees, suppliers, partners, customers, and other stakeholders with **Solarpack's Ethics Channel** (<https://solarpack.integrityline.com/>) to report any information that is known about the existence of a possible irregularity, act contrary to the law, or to Solarpack's internal regulations.
- The **Chief Compliance Officer** is the body appointed by the Board of Directors of the Company to be **responsible for the Internal Reporting System of Solarpack** and for the diligent handling of the Information Management Procedure.
- The presentation of any type of information, whether it is an enquiry or a complaint, must respond to criteria of truthfulness, responsibility, proportionality, and good faith. The use of the Ethics Channel for purposes other than to safeguard and ensure compliance with the applicable regulations is prohibited. The reporting or provision of information in "bad faith" is subject to sanctions.
- **Solarpack guarantees the protection of the whistleblower and shall not tolerate any form of retaliation** directed against anyone who, in good faith, raises a concern about a potential breach of applicable internal or external regulations. Any act or threat of retaliation against a Solarpack employee is subject to disciplinary action.
- **In the management of the Ethics Channel, the legal regulations governing the protection of personal data** applicable to the different companies of the Solarpack Group shall be complied with.
- **Solarpack guarantees its commitment to maintain the whistleblower's data strictly confidential**. All persons who, for the purpose of the correct processing of the potential breach, need to be aware of such data, are subject to a confidentiality undertaking. The whistleblower's data may only be provided if required by law and upon request by the competent authority, in compliance at all times with personal data protection legislation.
- **Solarpack undertakes the commitment to effectively process the communications received**, guaranteeing independence, impartiality, and the absence of conflicts of interest throughout the process of receiving, processing and resolving communications.
- Any person implicated by the communication shall have **the right to the presumption of innocence, the right of defense**, and the right to be informed that they are subject to an investigation process, as a result of a complaint lodged against them or their actions, when it is deemed appropriate to ensure the proper outcome of the investigation.
- It is the responsibility of employees to **proactively cooperate with Solarpack investigations and audits** by providing truthful, clear and complete information.
- **Solarpack undertakes the commitment to keep an up-to-date register**, in accordance with prevailing legislation, of all ethical interpretation or compliance queries, of complaints arising from breaches and of the resolution of such complaints with the corrective measures or disciplinary actions taken.
- **The Internal Reporting System shall be periodically reviewed and updated** by the Chief Compliance Officer to ensure that it complies with applicable legal requirements and that it allows for the diligent and effective processing of all information received.

## SCOPE

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This Policy applies to all the companies that are part of the Solarpack Group, to Solarpack Corporación Tecnológica, S.A.U., and to those companies in which a majority of the shares, holdings or voting rights are held, directly or indirectly, or in whose governing or administrative body it has appointed or has the power to appoint a majority of its members, such that it effectively controls the company.

In those investees in which the companies of the Solarpack Group do not have effective control, Solarpack shall promote principles and guidelines consistent with those set forth in this Policy.