



**PROCEDURE for the  
MANAGEMENT and PROCESSING of  
INFORMATION RECEIVED in the  
INTERNAL WHISTLEBLOWING SYSTEM,  
IWS Procedure  
(English translation\*)**

In Madrid, May 2025

\* This version is a translation of the internal regulation that was originally written in Spanish (check [here](#)). In the event of any discrepancy between the two versions, the Spanish version shall prevail over the English version.

\* Esta versión es una traducción de la regulación interna original que se redactó en español (revisar [aquí](#)) En caso de discrepancia entre las dos versiones, la versión en español prevalecerá sobre la versión inglesa.

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## 1. Purpose

- 1.1. Sports Reinvention Entertainment Group SL, (hereinafter also referred to as "Sportian"; the "Company" or the "Responsible") is committed to ensure compliance with the "Sportian Code of Ethics" and all other policies, procedures and protocols adopted by the Company (referred to individually as the "Policy" and collectively as the "Policies") together with the applicable national and supranational regulations and legislation (referred to as the "Legislation").
- 1.2. This document contains the Procedure for the management and processing of information received in the Internal Whistleblowing System (also known as "IWS"; "Internal Whistleblower Channel/System"; "Whistleblower Channel" and/or "Whistleblowing Channel") also referred to as the IWS of Sports Reinvention Entertainment Group SL (or the IWS of Sportian), which constitutes the preferred channel for the communication of the conducts foreseen in section 4 (Access and Operation of the IWS) of the Internal Whistleblowing Policy of Sportian.
- 1.3. The purpose of the information management and processing in the IWS procedure is to regulate those acts and formalities carried out by Sportian as a result of the submission of information referred to in Spanish Law 2/2023.
- 1.4. Each Sportian employee must act proactively by reporting any suspected violation of the Act or the Policies that arises in connection with his or her relationship with Sportian.

## 2. Scope

- 2.1. The present regulation shall apply to the cases in which Sportian must process the information management procedure referred to in Article 9 of Spanish Law 2/2023.
- 2.2. When the information is intended to infringement by third parties of GDPR and/or, where appropriate, of the Spanish Law 3/2018 (LOPDGDD), it will be treated as established in the privacy policies of Sportian.

## 3. Definitions

- 3.1. **Whistleblower:** natural or legal person who has obtained information on law or internal regulation violations in a labor or professional context and who informs about it to Sportian, including in any case those provided for in Article 3 of Spanish Law 2/2023.
- 3.2. **Affected person:** natural person to whom the whistleblower attributes the commission of the infringements referred to in article 2 of Spanish Law 2/2023. Affected persons shall also be considered to be those who, without having been the object of information by the whistleblower, it is found through the acts of investigation of the case there is a potential commission by them of the aforementioned infringements.
- 3.3. **Third parties:** natural persons who may have knowledge of some aspects related to the reported infringement, either as a direct or indirect witness and who may contribute information to the case.
- 3.4. **Internal Whistleblowing System ("IWS"):** is the preferential information channel established in Sportian to report the actions or omissions provided for in article 2 of Spanish Law 2/2023, and with the functions and contents set forth in article 5.2 of that Law. The IWS is the channel specifically

enabled by Sportian to receive information. The information received by any means in Sportian related to the object of this procedure will be sent to the IWS, which is created in Sportian and it is managed by the Internal Whistleblowing System Manager.

- 3.5. **Information Management System ("Ethics Line")**: technological platform integrated in the Internal Information System, the purpose of which is the management registration and conservation of the actions that take place as a consequence of the presentation of information to which Spanish Law 2/2023 is applicable.

## 4. Whistleblowers and Affected Persons Rights

- 4.1. **Whistleblowers** shall be guaranteed the effective exercise of the following **rights**.

- 4.1.1. To submit information anonymously and to maintain anonymity during the case;
- 4.1.2. To indicate an address, e-mail or safe place to receive communications from the Internal Whistleblowing System Manager;
- 4.1.3. To report to the Internal Whistleblowing System Manager or the delegated manager on their own initiative;
- 4.1.4. To waive the right to communicate with the System Manager or the delegated manager in charge of the case and, if applicable, to revoke such waiver at any time;
- 4.1.5. To preserve their identity;
- 4.1.6. To protect his/her personal data;
- 4.1.7. To know the identity of the delegated manager who manage the case iento;
- 4.1.8. To confidentiality of communications;
- 4.1.9. To protection and support measures under the terms provided for in Spanish Law 2/2023;
- 4.1.10. To file a complaint with the Independent Whistleblower Protection Authority.







All this without prejudice to any other rights recognized by the Constitution and the legislation in force and applicable at all times, as well as the Codes, Policies and internal regulation of Sportian, being guaranteed the respect to them by the Internal Whistleblowing System Manager.

- 4.2. **Affected persons** shall be guaranteed the effective exercise of the following **rights**:





- 4.2.1. To be informed as soon as possible of the information that affects them.
- 4.2.2. To honor and privacy.
- 4.2.3. To the presumption of innocence, and to use all legally valid means for their defense.
- 4.2.4. To be assisted by a lawyer and/or person with sufficient powers in accordance with the legislation in force, and in case of less, the Public Prosecutor's Office in defense of their legitimate rights and interests.
- 4.2.5. To access to the proceedings against them, without prejudice to the time limitations that may be adopted to ensure the outcome of the proceedings.
- 4.2.6. To know the identity of the manager who administrate the case.
- 4.2.7. To the preservation of their identity, against any person outside the Internal Whistleblowing System Manager.
- 4.2.8. To the protection of your personal data.
- 4.2.9. To confidentiality of communications.

All this without prejudice to any other rights recognized by the Constitution and the current and applicable legislation, as well as the Codes, Policies and internal regulation of Sportian, being guaranteed the respect to them by the Internal Whistleblowing System Manager.

4.3. The non-compliances or infringements that we invite to communicate are those related to any actions or omissions related to the non-compliances or infringements in the following matters:

-  Labor, in relation to Occupational Health and Safety;
-  Data Protection;
-  Criminal Legislation;
-  Administrative legislation on serious or very serious violations;
-  European Union law on public and private procurement; financial services, products and markets; prevention of money laundering and terrorist financing; safety and conformity of products marketed in the EU; transport safety; environmental protection; radiation protection and nuclear safety; food safety, animal feed, safety and animal welfare; public health; consumer protection; privacy and personal data protection, as well as network and database security;
-  Sportian's internal regulations and/or Corporate Reference Policies.

4.4. Excluded from the protection of this procedure are communications about:

-  Information contained in communications that have been rejected by any Internal Whistleblowing System or for any of the reasons set forth in article 18.2. a) of Spanish Law 2/2023.
-  Information related to complaints about interpersonal conflicts or that affect only the whistleblower and the persons to whom the communication or disclosure refers;
-  Information that is already public or constitutes mere rumors.
-  Consultations on the interpretation of the Code of Ethics, any other internal regulation or applicable legislation.

## 5. Internal Whistleblowing System Manager

5.1. The IWS Manager of Sportian is the Compliance Department through the "Compliance Officer" or the "Regulatory Compliance Manager" and shall be the person in charge of managing the proper functioning of the aforementioned Channel in the preliminary investigation phase unless, as provided herein, there is a conflict of interest situation or other impediment, in which case the IWS Manager shall designate another manager.

5.2. The IWS Manager may not receive instructions from any other body, unit, director and/or Staff of Sportian, nor from its subsidiaries, partners and/or business associates, nor may they be removed from his/her position for issues related to their legitimate participation in the IWS. Likewise, he/she is independent in the exercise of their functions and is not subject to hierarchy beyond that established by Sportian Board of Directors.

5.3. The IWS Manager shall work under the premises of independence, neutrality and impartiality, with honesty and objectivity towards all persons involved. He/she shall ensure that the entire case is carried out in accordance with the rules and principles set forth in this Procedure.

5.4. The IWS Manager shall have the following main competencies:

5.4.1. receive communications made through the Internal Whistleblowing System;

5.4.2. analyze the communications received and decide on their admissibility for processing and therefore adopt decisions on admissibility and termination of the case;

5.4.3. to investigate the corresponding files, in accordance with the rules and principles established in this Procedure, and to submit the corresponding Proposal for Resolution to the body in charge of resolving;

5.4.4. to prepare an annual report on the activity carried out (communications received, processed, rejected, etc.), which shall be submitted to the Board of Directors of the company.

## 6. Access to Personal Data in the IWS

6.1. Access to personal data in the IWS by Sportian shall be limited, within the scope of its powers and functions to:

6.1.1. The IWS Manager and, if applicable, the delegated manager;

6.1.2. The head of People ('Human Resources') or the duly designated competent body, only when disciplinary measures may be taken against an employee;

6.1.3. The 'Legal Department' should legal action be taken in relation to the facts related in the communication;

6.1.4. The data processors that may eventually be appointed.

6.1.5. Expert advisors in the matters required for a better resolution of the query raised (Forensic, Legal, Auditors, etc.), who will act under strict agreement and confidentiality conditions. The processing of the data by other persons, or even its communication to third parties, shall be lawful when necessary for the adoption of corrective measures in the entity or the processing of the sanctioning or criminal proceedings that, if applicable, may be required.

6.1.6. The Sportian DPO (Data Protection Officer).

## 7. Deadlines

7.1. The time limit for resolving the investigative actions to which the information management procedure gives rise may not exceed three (3) months, except in cases of special complexity, in which case an extension of said term may be agreed upon by the Internal Whistleblowing System Manager up to a maximum of three (3) additional months.

7.2. The computation of the period referred to in the preceding paragraph shall start from the receipt of the communication by the IWS Manager or, if no acknowledgement of receipt is sent to the whistleblower, from the expiration of the period of seven (7) days after receipt of the communication. Time periods expressed in months shall be computed from date to date.

7.3. The time periods in days referred to in this rule shall be considered working days, unless expressly indicated as calendar days.

7.4. Saturdays, Sundays and those declared holidays in the City of Madrid are excluded from the computation of the term in working days.

## 8. Data Protection

- 8.1. The processing of personal data arising from the processing of this information management procedure shall be carried out in accordance with the provisions of Section VI of Spanish Law 2/2023:
- 8.2. The IWS must prevent unauthorized access and preserve the identity and guarantee the confidentiality of the data corresponding to the persons concerned and to any third party mentioned in the information provided, especially the identity of the whistleblower in case he/she has been identified.

The identity of the whistleblower may only 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, to those provided for in point 6.1. above, and in any case subject to the safeguards set forth in the applicable regulations.

- 8.3. If the information received contains special categories of data, it will be immediately deleted, unless the processing is necessary for reasons of essential public interest as provided for in Article 9.2.g) of GDPR in accordance with art. 30.5 of Spanish Law 2/2023.
- 8.4. Personal data shall not be collected if it is manifestly not relevant to the processing of specific information or, if collected by accident, shall be deleted without undue delay.
- 8.5. In any case, once three (3) months have elapsed since the receipt of the communication without having initiated investigation actions, it shall be deleted, unless the purpose of the conservation is to leave evidence of the operation of the IWS or it is protected by Law.
- 8.6. Communications that have not been processed may only be recorded in anonymized form, without the blocking obligation provided for in Art. 32 of Spanish Law 3/2018 being applicable.

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## 9. Sending of Communications and/or way of submitting information through the IWS

- 9.1. Communications to Sportian IWS may be made by any of the legally established means.
- 9.2. The information on the commission of infringements referred to in article of Spanish Law 2/2023, as well as any other information derived from the processing of this procedure shall be communicated in writing or verbally.

9.2.1. Communications may be made:

- 9.2.1.1 in writing;
- 9.2.1.2 verbally
- 9.2.1.3 both ways.

9.2.2. In the case of written communications, whistleblowers may do so through the technology platform "Ethics Line", available on the Sportian website ([www.sportian.com](http://www.sportian.com)).

They may also do so by sending a written communication to the attention of the Compliance Department and/or Sportian's Internal Whistleblowing System Manager, to the following postal and/or e-mail address:

- SPORTS REINVENTION ENTERTAINMENT GROUP SL  
Calle de Torrelaguna, nº 60.  
28043. Madrid (MADRID)  
Att. Dpto. Cumplimiento Normativo
- [compliance@sportian.com](mailto:compliance@sportian.com)

9.2.3. In the case of communications made verbally, whistleblowers may request a face-to-face meeting, which must be documented in one of the following ways, subject to the whistleblower's consent:

- 9.2.3.1 by a recording of the conversation in a secure, durable and accessible format; or;
- 9.2.3.2 through a complete and accurate transcription of the conversation made by the personnel responsible for handling it.

In the case of verbal communications, the whistleblowers will always be informed that the communication will be recorded/transcribed and will be informed of the processing of his/her data, unless he/she has been previously informed.

In the case of transcription, and without prejudice to his or her rights under data protection regulations, the whistleblowers shall be given the opportunity to verify, rectify and accept the transcription of the conversation by signing it.

Likewise, whistleblowers who have made the communication in writing also have the option of requesting a face-to-face meeting within a maximum of seven (7) working days (as established in point 7.4) after having sent the written communication.

9.2.4. Written communications may be made anonymously by sending a postal communication as indicated in point 9.2.2, without identifying the sender, or directly through the option available on the "Ethics Line" platform, available on the Sportian website (<https://www.sportian.com>).

9.2.5. When submitting the communication, the whistleblower may indicate an address, e-mail or safe place to receive notifications, and may also expressly waive receipt of any communication of actions carried out by the IWS Manager of Sportian as a result of the information.

9.2.6. Written or email communications to the attention of the Compliance Department in the cases provided for by law in reference to sexual harassment shall also be sent to the Manager of the Internal Whistleblowing System, for the purposes of the latter's compliance with its duties under points 5.4.1. and 5.4.4.

9.2.7. Any communication received, whether verbal or written, shall be centralized through the company's Information Management System, which is the technology platform Ethics Line. In the case of communications not received directly through the Ethics Line, such as communications received by email, by post or verbally, they will be manually uploaded to the platform by the Sportian's IWS Manager.

9.2.8. Any communication susceptible of being investigated that is received by another person in charge of Sportian, its subsidiaries, partners, business partners, third parties and/or public sources



of evidentiary information, will be integrated into the aforementioned IWS, when it comes to the knowledge of the IWS Manager, who will upload it to the Ethics Line platform, guaranteeing always its confidentiality.

**9.2.9. External reporting channels.** The Internal Whistleblowing System is the preferred channel for reporting the actions or omissions identified above; however, in the event of a risk of retaliation, other external information channels are available to the competent authorities both in Spain and in the European Union, where the persons concerned may send their communication if they so wish:

-  [Unión Europea: OLAF, Anti-Fraud Office;](#)
-  [European Court of Auditors;](#)
-  Independent Whistleblower Protection Authority (AAI)<sup>1</sup>;
-  Independent Whistleblower Protection Authority of Madrid <sup>2</sup>;
-  [Anti-fraud Office of Andalusia;](#)
-  [Anti-fraud Office of Catalonia;](#)
-  [National Anti-fraud Coordination](#), among others.

Communications received through external information channels will also be integrated into the Ethics Line platform and will be manually uploaded to the platform by the IWS Manager.

## 10. Receipt and Acknowledgement of Receipt of the Communication and Registration

- 10.1. Upon receipt of the communication in any of the forms provided for in previous point 9, the Sportian IWS Manager shall issue an acknowledgement of receipt to the whistleblower within a maximum period of seven (7) calendar days following its receipt, unless this could affect the confidentiality of the communication, it is not possible due to the anonymous nature of the communication, or the whistleblower has expressly waived receipt of communications relating to the investigation.
- 10.2. Within the aforementioned period of seven (7) calendar days, the IWS Manager of Sportian will enter the aforementioned communication in the IWS information record-book through the company platform Ethics Line, giving it an entry number and indicating a date of receipt.
- 10.3. The disclosure by any person involved in the process, especially the IWS Manager, of the mere existence and, where appropriate, the content of the information, may involve a breach of the guarantees of confidentiality and anonymity, a conduct classified as a very serious infringement in Article 63.1. c) of Spanish Law 2/2023.

## 11. Formal Requirement of the Communication

- 11.1. Without prejudice to the way in which the information is presented through the IWS in accordance with previous point 10, the communication shall contain at least the following requirements:
  - 11.1.1. Identification of the whistleblower. Unless the information is submitted anonymously.
  - 11.1.2. Description of the facts and, if applicable, determination of the rule affected.
  - 11.1.3. Identification, if applicable, of the person or persons affected.

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<sup>1</sup> Pending creation as of today, May 2025.

<sup>2</sup> Pending creation as of today, May 2025.

- 11.1.4. Identification, if applicable, of third parties that may provide relevant information.
- 11.2. When submitting the information, the whistleblower may indicate an address, e- mail address, or safe place for the purpose of receiving communications, unless the whistleblower exercises the right provided for in point 4.1.4 (waive the right to communicate with the System Manager).
- 11.3. 11.3. In the event that the IWS Manager or delegated manager appreciates the lack of any of the aforementioned requirements, he/she shall proceed, as far as possible, to request the correction if it is necessary for the communication to be accepted for processing. This correction may be made at the request of the whistleblower by means of the appearance provided for in point 4.1.3, unless the communication was anonymous or the whistleblower has waived the right to receive communications or it is not technically possible.

## 12. Admission for Processing

- 12.1. Once the communication has been registered, the IWS Manager shall verify whether it is within the Scope of Application set forth in point 2 of this procedure.

Once this preliminary verification has been carried out, the IWS Manager will decide, within a period that may not exceed ten (10) calendar days from the date of entry of the communication in the IWS information record-book.

- 12.2. **12.2. Reject the communication for processing**, which it may do if any of the following events occur:

12.2.1. When the whistleblower is not within the subjective scope of application provided for in Article 3 of Law 2/2023;

12.2.2. When the facts reported lack any veracity;

12.2.3. When the facts reported do not constitute an infringement of the regulations included in the Scope of Application of the IWS Policy of Sportian;

12.2.4. When the communication is manifestly unfounded or there are, in the opinion of the IWS Manager, rational indications of having been obtained through the commission of a crime, and in the latter case, in addition to the inadmissibility, a detailed list of the facts deemed to constitute a crime shall be sent to the Public Prosecutor's Office;

12.2.5. When the communication does not contain significant information on infringements or new information in comparison with a previous communication in respect of which the corresponding cases have been concluded, unless there are new factual or legal circumstances that justify a different follow-up.

In the cases identified in 12.2.1 to 12.2.4 above, the IWS Manager shall notify the whistleblower of the resolution in a reasoned manner within the following five (5) calendar days, unless the communication was anonymous or the whistleblower has waived the right to receive communications or it is not technically possible.

- 12.3. **Accept the communication for processing**, which shall be communicated to the whistleblower within the following five (5) calendar days, unless the communication is anonymous, or the whistleblower has waived the right to receive communications or it is not technically possible.

12.3.1. In the event that the communication has been accepted, even if it does not fall within the scope of application of the Spanish Law 2/2023, the protection measures and other matters provided

for in said law shall not apply to it, of which the whistleblower shall be informed and duly notified.

12.3.2. In the event that the communication contains facts that could be indicatively constituting a crime, the IWS Manager shall immediately forward the information to the Public Prosecutor, authority, entity or body concerned for processing, and may rely on external advisors to Sportian, and ensuring strict compliance with the law.

12.3.3. There are two circumstances that may result in the IWS Manager not ruling on the admission of the communication within the referred period of ten (10) calendar days:

- i. That from the preliminary analysis of the communication the IWS Manager concludes that there is any circumstance related to the same that may involve a conflict of interest for him/her or that in any way affects or may affect his/her neutrality or independence of action, in which case he/she must inform the IWS Manager of the company that holds the majority of the shares in the Sportian joint venture (Globant, S.A.) within a maximum period of three calendar days following the date of registration of the communication. In this case, it will be up to Globant's IWS Manager to decide on the admission of the communication for processing and the appointment of a manager of the case, who must continue with the processing of the file in accordance with the established procedure, respecting the maximum resolution period.
- ii. That, after this preliminary analysis, the IWS Manager of the Internal Whistleblowing Channel has doubts about the admissibility of the communication. In this case, and provided that it is possible due to the availability of a way to contact the whistleblower, within a maximum period of three (3) calendar days following the date of registration of the communication, he/she shall request the whistleblower to clarify or complete his/her communication within three calendar days following the request, providing such documentation and data as may be necessary. In the latter case, the IWS Manager shall decide on the admissibility of the communication within a maximum period of seven (7) calendar days as of the end of the aforementioned three (3) calendar day period granted to the whistleblower to complement his/her communication (whether or not he/she has provided additional information).

## 13. Whistleblowers and Third Parties Right to Information

13.1. At the time of reporting the information will be provided to the whistleblower:

13.1.1. Information that your identity will in any case be kept confidential and will not be communicated to the persons to whom the facts reported refer or to third parties.

13.1.2. Information regarding the processing of personal data in accordance with the provisions of Articles 12 and 13 of the GDPR.

13.1.3. Information on the possibility of submitting the information to the Independent Authority for Whistleblower Protection.

13.2. Third parties appearing in the case shall be provided, at the time of such appearance, with information regarding the processing of their personal data in accordance with the provisions of Articles 12 and 13 of the GDPR.

## 14. Registration and Documentation of Information

- 14.1. Without prejudice to the record of information referred to in Article 26 of Law 2/2023, the submission of information shall be documented, where appropriate, by the following means:
  - 14.1.1. By means of a copy of the written submission of the communication.
  - 14.1.2. By a recording of the conversation in a secure, durable and accessible format if available.
  - 14.1.3. By means of a complete and accurate transcript of the conversation held at the face-to-face meeting, which shall be recorded in the corresponding Minutes. In this case, the whistleblower shall be offered the opportunity to verify, rectify and accept the transcription of the conversation by signing it.
- 14.2. The documentation of the information referred to in the preceding paragraph shall be incorporated into the information management system Ethics Line.

## 15. Registration in the IWS

- 15.1. Once the communication has been received, it shall be registered in the IWS and a file number shall be assigned to it.
- 15.2. The information management system Ethics Line shall be hosted in a secure database with access restricted exclusively to the persons listed in point 6 above, in which all communications received shall be recorded with the following data:
  - 15.2.1. Date of receipt
  - 15.2.2. Identification Code
  - 15.2.3. Actions carried out
  - 15.2.4. Measures taken
  - 15.2.5. Closing date

## 16. Admission of the Communication for Processing

- 16.1. Once the communication has been registered, the IWS Manager shall check whether it refers to facts or conduct within the objective scope of application defined in article 2 of Spanish Law 2/2023, and whether the whistleblower is within the subjective scope of application defined in article 3 paragraphs 1 and 2 of said Law.
- 16.2. Once the analysis on admissibility has been carried out, the IWS Manager shall decide by means of a resolution, without prejudice to the provisions of the preceding paragraph, within a period of no more than 15 days from the date of entry in the registry of the information management system:
  - 16.2.1. Rejecting the communication: point 12.2.
  - 16.2.2. Accepting the communication: point 12.3.
- 16.3. The Personal Data may be processed outside of IWS by the team responsible for the investigation, with the purpose of carrying out the relevant internal investigation. The Personal Data will be processed for the time necessary to carry out the investigation and comply with legal obligations.
- 16.4. If it is proven that the information provided or part of it is not truthful, it shall be immediately deleted as soon as such circumstance comes to light, unless the lack of truthfulness may constitute a criminal offense, in which case the information shall be kept for the necessary time during the legal proceedings.

- 16.5. Once the investigation is concluded, the Personal Data will be kept 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. In no case shall the data be retained for a period of more than ten years.

## 17. Case Management

- 17.1. The investigation shall include all those actions aimed at verifying the veracity of the facts reported.
- 17.2. The case management shall be carried out in such a way as to guarantee the fundamental rights of all those involved.
- 17.3. The acts of communication and interviews, if any, shall be carried out as discreetly as possible, in order to preserve the secrecy of the proceedings, preserving the identity of the whistleblower, third parties and affected parties, and, in any case, guaranteeing the confidentiality of the information.
- 17.4. The practice of the acts of investigation shall be recorded in the information management system Ethics Line.
- 17.5. If, during the investigation of the case, the IWS Manager appreciates that the facts could be of a criminal nature, he/she shall refer the proceedings to the Public Prosecutor's Office and shall issue a report expressly stating this circumstance and the termination of the case.
- 17.6. Sportian's personnel is obliged to cooperate loyally in the investigation, and the intervention of witnesses and affected persons is strictly confidential.
- 17.7. It shall be ensured at all times that any person involved is informed of their right to submit written allegations and of the processing of their personal data, unless they have been previously informed. However, this information may be provided during the hearing if it is considered that providing it beforehand could facilitate the concealment, destruction or alteration of the evidence. In no case will the identity of the whistleblower be communicated to the affected parties, nor will access to the communication be given. Only notice of the communication, with a brief account of the facts, will be given to the person under investigation.
- 17.8. Without prejudice to the right to make written allegations, the investigation shall include, whenever possible, an interview with the person concerned in which, always with absolute respect for the presumption of innocence, he/she shall be invited to explain his/her version of the facts and to provide such means of proof as he/she considers appropriate and pertinent. In order to guarantee the affected person's right of defense, he/she will have access to the file without disclosing information that could identify the whistleblower, and may be heard at any time, and will be advised of the possibility of appearing with the assistance of a lawyer.
- 17.9. If the person affected by the information is a member of the Labor-Management Council or personnel delegate, Union Delegate, he/she shall be consulted on the granting of a hearing to the remaining members of the Labor-Management Council, personnel delegates or union delegates, if any.
- 17.10. The IWS Manager may seek the support of Sportian's Human Resources Department only and exclusively when the reported fact could lead to the adoption of disciplinary measures against a Sportian employee and/or the circumstances of the case so advise.

## 18. Information to the Affected Party

- 18.1. Within a maximum period of 15 days from the resolution of admission, the affected person shall be informed of the existence of the proceedings, of the summarized communicated facts, unless such

communication may facilitate the concealment, destruction and alteration of evidence, in which case the IWS Manager, with reasons, may modify this period until such circumstances disappear.

- 18.2. Additionally, the affected party shall be informed of the right to submit written allegations and to provide the evidence he/she deems appropriate, to have a meeting or interview with the IWS Manager in case he/she is different from the Manager and/or a delegated manager and of the processing of his/her personal data.
- 18.3. In no case shall the identity of the whistleblower be communicated to the subjects concerned, unless it is obvious and cannot be concealed, nor shall they be given access to the communication.
- 18.4. The person concerned shall be warned of the consequences of disclosing information to third parties.
- 18.5. Communications made with the affected person shall be documented in the information management system Ethics Line and their outcome shall be recorded, whether they have been received and the corresponding acknowledgement of receipt issued, or whether they have been refused.

## 19. Access to File

- 19.1. At any time during the processing of the case, the affected party shall have the right to access the status of processing of the file. The affected party may request access, but the IWS Manager may deny such access in the event that the identity of the whistleblower or the disclosure of confidential information is put at risk.
- 19.2. In the event that access to the file is granted, this circumstance shall be recorded in the information management system Ethics Line, indicating the content, date and time.
- 19.3. The affected party has the duty to maintain the confidentiality of the information to which he/she has access as a result of access to the file.
- 19.4. Any action aimed at identifying the whistleblower or third parties is prohibited.
- 19.5. The affected party shall be informed that the breach of the guarantees of confidentiality and anonymity of the proceedings may constitute a very serious infringement.

## 20. Resolution of the Case

- 20.1. **Report.** Once the proceedings have been concluded, the IWS Manager shall issue a report, which shall be notified to the whistleblower, insofar as he/she is identified, and to the person concerned, and shall contain at least:
  - 20.1.1. A statement of the facts related together with the file number, the date of registration and the date of the admission agreement.
  - 20.1.2. The actions carried out in order to verify the veracity of the facts, which shall include, at least and succinctly, the allegations made by the affected party, including the interview, if applicable, the documentation provided by the latter or obtained by the IWS Manager through third parties, and any other information on which the resolution adopted is based.
  - 20.1.3. The conclusions reached in the investigation and the assessment of the proceedings and the evidence supporting them.
  - 20.1.4. Decisions adopted in accordance with the following paragraph.

20.2. **Decisions.** Once the report has been issued, the IWS Manager shall take one of the following decisions:

20.2.1. File archiving.

20.2.2. Refer the file to the Public Prosecutor's Office or police, judicial or Control entity with sufficient authority and responsibility.

20.2.3. To transfer all the actions taken to the authorities or competent departments, if the commission of any infringement referred to in the material scope of application provided for in Article 2 of Law 2/2023 is deemed to have been accredited.

20.2.4. Propose Improvement Measures.

20.3. The **period** for finalizing the proceedings and providing a response to the whistleblower, as the case may be, shall not exceed three (3) months from the date of entry in the Register in the IWS, without prejudice to the extension of the period provided for in this Procedure.

20.4. Decisions adopted by the System Manager shall not be subject to administrative or contentious-administrative appeal.

## 21. Principle of Non Retaliation

21.1. Sportian expressly prohibits retaliation against anyone who in good faith seeks advice, raises a concern or reports misconduct.

21.2. The fact that a person has raised a concern in good faith, or has provided information in an investigation, cannot be a basis for denial of benefits, dismissal, demotion, suspension, threats, harassment or discrimination.

21.3. If any individual, regardless of his or her role at Sportian, retaliates against an Employee, or third party, who has reported truthfully and in good faith through the IWS, Sportian will take appropriate action - even if it later turns out that the employee or third party was wrong to report the matter originally or that no violation occurred at all.

21.4. However, if an employee, or third party on his or her behalf, should report any concern or complaint, untruthfully, it will cause Sportian to act accordingly.

21.5. If you are certain or suspect that you, or a third party, have been retaliated against for raising a concern in good faith, you should contact the Compliance, Human Resources (People) or Legal Department immediately.

## 22. Disciplinary Measures

22.1. Decisions, after appropriate investigation and Process, do not always warrant disciplinary action; however, where misconduct is found, the Sportian Disciplinary System will be applied, taking into account a number of factors to determine the severity of disciplinary action; and while each matter is unique, Sportian will use its best efforts to ensure that there is local, national and/or global consistency in the disciplinary action to be taken.