

ETHICAL CHANNEL PROTOCOL or ALERT CHANNEL

1. OBJECT

The purpose of this Protocol is to determine the operations to be followed for the purpose of managing the communications received through the Ethical Channel or Alert Channel of the CONSORTIUM CENTER FOR DEMOGRAPHIC STUDIES, PUBLIC ENTITY UNDER PRIVATE LAW (hereinafter, "the Consortium"), in accordance with the legal regulations in force and the internal corporate regulations.

You can access the Ethical Channel through the following link: <https://ced.cat/en/about-ced/transparency-portal/ethical-channel/>

2. DEFINITIONS

- *Ethical Channel or Alert Channel*: communication channel that enables an entity to allow people internal and/or external to the organization to communicate the commission of infractions.
- *Informant*: a natural person who communicates information on violations obtained in the context of his or her activity.
- *Retaliation*: any action or omission, direct or indirect, that takes place in a work context, that is motivated by an internal communication and that causes or may cause unjustified harm to the whistleblower.
- *System Manager*: person responsible for the reception and management of communications received through the Consortium's Ethics Channel.

3. WHAT CAN BE COMMUNICATED?

They may be communicated through the Ethics Channel:

- a) Any acts or omissions that may constitute breaches of European Union law provided that:
 - Enter within the scope of the European Union acts listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law;

- Affect the financial interests of the European Union; or
- They affect the internal market, including infringements of the European Union rules on competition and aid granted by the States, as well as infringements relating to the internal market in connection with acts that infringe the corporate tax rules or practices whose purpose is to obtain a tax advantage that distorts the object or purpose of the legislation applicable to corporate tax.

b) Actions or omissions that may constitute a serious or very serious criminal or administrative offense (e.g., sexual harassment).

The Channel shall be the preferred channel for reporting the actions or omissions listed above. In the event that a member of the Consortium verbally reports a violation to his or her superior, he or she must also bring the facts to the attention of the person in charge of the System through the Ethics Channel.

Failure to report a violation through the Ethics Channel could be understood as a breach of contractual good faith and indiscipline or disobedience at work on the part of the employee in question, with disciplinary sanctions for this conduct in accordance with the applicable collective bargaining agreement and the Workers' Statute.

4. WHO CAN COMMUNICATE?

The Channel may be used by those persons who have obtained information about violations in a work or professional context, including in any case:

- persons having the status of public employees or employees of others;
- self-employed;
- shareholders, unitholders and persons belonging to the administrative, management or supervisory body, including non-executive members; i
- any person working for or under the supervision and direction of contractors, subcontractors and suppliers of the Consortium.

Likewise, it may also be used by those persons who communicate or publicly disclose information on violations obtained within the framework of an employment or statutory relationship that has already ended, volunteers, interns, trainees (regardless of whether or not they receive remuneration), as well as those whose employment relationship has not yet begun, in cases where the information on violations has been obtained during the selection process or pre-contractual negotiation.

5. PROTECTION MEASURES

Persons who report or disclose violations through the Ethics Channel shall be entitled to protection, provided that the following circumstances are met:

- (a) have reasonable grounds to believe that the information provided is true at the time of communication or disclosure, even if they do not provide conclusive evidence, and that such information falls within the material scope of application; or
- b) The communication or disclosure has been made in accordance with the requirements set forth in Law 2/2023, of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption.

Excluded from the right to protection are those persons who communicate or disclose:

- a) Information contained in communications that have not been admitted by the Channel:
 - When the facts are implausible;
 - When the facts do not constitute a serious or very serious administrative or criminal offense;
 - When the communication is manifestly unfounded or there are reasonable indications that it was obtained through the commission of a crime. In the latter case, in addition to the non-admission, the facts constituting a crime shall be referred to the Public Prosecutor's Office; and
 - When the information does not contain significant new information on infringements in comparison with a previous communication in respect of which the corresponding procedures have been concluded, unless there are new circumstances that justify a different follow-up.
- b) Information related to complaints about interpersonal conflicts.
- c) Information that is already fully available to the public or that are mere rumors.

The adoption of any type of retaliation against a whistleblower who decides to make use of the Ethical Channel in good faith will not be tolerated, and only the improper use of the latter, consisting of the submission of false, unfounded communications and/or those solely for the purpose of slandering, defaming or harming third parties, may be sanctioned. To this end, the Consortium reserves the right to take appropriate action against any person who retaliates against a whistleblower.

Retaliation shall mean, by way of example:

- a) Suspension of the employment contract, dismissal or termination of the employment or statutory relationship, including the non-renewal or early termination of a temporary employment contract after the probationary period, or early termination or cancellation of contracts for goods or services, imposition of any disciplinary measure, demotion or denial of promotion and any other substantial modification of working conditions and the non-conversion of a contract of employment. The Company will not be liable for any temporary employment contract into a permanent one, in the event that the employee had legitimate expectations that he/she would be offered a permanent job; unless these measures were carried out within the regular exercise of management power under labor legislation or under the corresponding public employee statute, due to circumstances, facts or accredited infractions, and unrelated to the presentation of the communication.
- b) Damages, including those of a reputational nature, or economic losses, coercion, intimidation, harassment or ostracism.
- c) Negative evaluation or references regarding work or professional performance.
- d) Inclusion in black lists or dissemination of information in a specific sectoral area, which hinder or prevent access to employment or the contracting of works or services.
- e) Denial or cancellation of a license or permit.
- f) Denial of training.
- g) Discrimination or unfavorable or unfair treatment.

The reporting person who considers that some kind of reprisal has been taken against him/her as a result of having made a communication through the Ethics Channel must inform the person in charge of the System, who will analyze the case and decide whether it is necessary to take appropriate measures to correct the situation.

The prohibition of retaliation shall not preclude the application of disciplinary measures in the event that it is found that a manifestly false communication has been made to the detriment of a third party.

6. ACTION PROCEDURE

6.1. Interposition

Whenever possible, communication through the Channel should include:

- a detailed description of the events that occurred and the way in which the informant learned about them;
- date and place where the event occurred;
- names and positions of the persons involved or elements that may allow their identification;
- names of other persons who may be able to provide information on the facts that are the subject of the communication; i
- reference to any document that may confirm the occurrence of the reported facts.

6.2. Reception and evaluation

The person in charge of the Consortium's System Manager is the person in charge of receiving and managing the communications received through the Ethics Channel, thus guaranteeing maximum independence and impartiality in the exercise of these functions, as well as the confidentiality of the information communicated.

Upon receipt of a communication, its receipt shall be confirmed to the informant within a maximum of 7 calendar days from the date of receipt.

Subsequently, the System Manager shall conduct a preliminary examination to verify the entity, sufficiency and plausibility of the facts reported, determining whether they may be considered as an "infraction" that may be reported through the Channel, in accordance with the provisions of this Protocol, or whether, on the contrary, such report should be rejected.

In the event that the communication affects the System Manager personally and places him/her in a situation of conflict of interest, he/she shall abstain from participating in the process of handling the communication. Consequently, a new person in charge will be appointed to deal with the case.

If it is detected that the communication contains formal or material defects, the informant will be granted a period of 10 working days to amend the defect in question. On the other hand, if the System Manager considers that the information communicated is insufficient, he/she will request the informant to extend it within said period, detailing the specific aspects that should be extended.

Once the preliminary examination of the communication has been carried out, by means of a reasoned report, the System Manager:

a) **will admit** the communication and:

- the informant will be informed of the measures planned or adopted to manage his or her communication and the reasons for these measures.

b) **will not admit the** communication and will proceed to its immediate archiving when:

- -the reported facts are not considered a "violation" that can be reported through the Ethics Channel;
- After the deadline has expired, the informant has not complied with the requirements of the System Manager to amend or expand the content of the communication;
- the reported facts are already under investigation; or
- the communication is considered irrelevant or inappropriate;

Once the communication is admitted, the System Manager shall register it, recording the following points:

- Identification number of the communication;
- Date of receipt and proof of receipt;
- Summary of facts;
- Final report of the internal investigation, if applicable; i
- Resolution of the communication.

6.3. Internal investigation and resolution

Given the outcome of the preliminary review, the System Manager will determine whether it is necessary to initiate an internal investigation procedure or whether, on the contrary, the resolution of the communication does not require its adoption.

In the event that an internal investigation is conducted, it will include any procedures deemed necessary to clarify the facts reported and identify those responsible, while maintaining the formality of hearing the parties involved and always respecting their fundamental rights. This phase will include, but not be limited to, interviews with the persons involved, gathering documentary and/or video evidence, verification of public records, among others.

In any case, the affected person shall be informed of the actions or omissions attributed to him/her, and shall have the right to be heard in the investigation process, and his/her contributions shall be recorded in the minutes.

The resolution of the communication shall be made within a reasonable period of time, which may not exceed **three (3) months** from the acknowledgement of receipt (extendable to six (6) months in the case of a particularly complex case).

The resolution made by the System Manager will be sent to both the reporting party and the affected party. If it is detected that the reported facts are punishable, and provided that the offending person is an employee of the organization, the disciplinary sanction will be applied in accordance with the provisions of the applicable collective bargaining agreement.

If it is considered that the facts under investigation may constitute a crime, the information shall be immediately forwarded to the Public Prosecutor's Office. Likewise, in the event that the facts affect the financial interests of the European Union, it shall be forwarded to the European Public Prosecutor's Office.

7. EXTERNAL INFORMATION CHANNEL

Any person may report to the Independent Authority for Whistleblower Protection (hereinafter, IAIP), or to the corresponding regional authorities or bodies, the commission of any action or omission included in the second section of this document.

In this case, the following link is provided for the Anti-Fraud Office of Catalonia, as A.A.I. of the Autonomous Community of Catalonia, where the Consortium has its registered office: <https://denunciesanonimes.antifrau.cat/#/?lang=es>.

8. CONFIDENTIALITY

Any person making a communication or public disclosure has the right to safeguard his or her identity.

In the event of disclosure of the informant's identity, it 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 disciplinary investigation. In this case, the informant shall be informed that his or her identity will be disclosed prior to disclosure, unless this information could compromise the investigation or the judicial proceedings.

It should be emphasized that, when the informant's communication is made through channels other than those established or to staff members other than those responsible for its processing, the recipient must send the communication to the System Manager on a mandatory basis and as soon as possible. Failure to comply with this measure may result in a very serious infringement.

9. PROTECTION OF PERSONAL DATA

The data processed will be kept only for the time necessary to decide whether to initiate an investigation into the reported facts.

If it is proven that the information provided or part of it is not truthful, it will be immediately deleted as soon as this circumstance becomes known, unless the lack of truthfulness may constitute a criminal offense, in which case the information will be kept for the necessary time during which the legal proceedings are being processed.

In any case, once three months have elapsed since the receipt of the communication without any investigation actions having been initiated, the data will be deleted, unless the purpose of the conservation is to leave evidence of the operation of the system. Communications that have not been followed up will be kept in an anonymized form, without the obligation of blocking provided for in article 32 of Organic Law 3/2018, of December 5, being applicable.

- **Responsible:** CONSORCIO CENTRO DE ESTUDIOS DEMOGRÁFICOS, PUBLIC ENTITY OF PRIVATE LAW.
- **Purpose:** we use your data to respond to communications made through the Ethics Channel and to be able to issue a resolution.
- **Legitimation:** the processing is necessary for compliance with a legal obligation applicable to the data controller.
- **Recipients:** your data will be processed by the System Manager, the HR department, in the event that disciplinary measures may be taken against an employee, the legal services, the data processors that may be appointed and the data protection officer.

The processing of data by other persons, or even their communication to third parties, will be lawful when necessary for the adoption of corrective measures in the entity or the processing of sanctioning or criminal proceedings that, where appropriate, may be applicable.

- **Rights:** you have the right to access, rectify, delete, oppose, limit and request the portability of your personal data. In the event that the person to whom the facts related to the communication or to whom the public disclosure refers exercises the right of opposition, it will be presumed that, unless there is evidence to the contrary, there are compelling legitimate reasons that legitimize the processing of their personal data.