

WHISTLEBLOWER CHANNEL POLICY



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1. Introduction and Objective

The present policy develops the legal obligations required in accordance with Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption (hereinafter, "Whistleblower Protection Act" or "Whistleblowing Act") and by virtue of which, RESIDENCIAS DE ESTUDIANTES, S.L. (hereinafter, RESA) has a Whistleblowing Channel that allows any irregularity detected within its organisation to be brought to its attention.

The purpose of this policy is to declare the commitment of the organisation and especially of its Governing Bodies and Senior Management to the function of regulatory compliance and, specifically, to the Whistleblower Protection Act.

RESA's internal information system (hereinafter, "Whistle-blowing Channel") is made available to the informant through the following channels:

- a) In writing, through the corporate website www.resa.ethic-channel.com or by post to the address Calle Serrano nº 41 4ª planta 28001 Madrid for the attention of the Ethics Committee.
- b) In person, at the request of the informant.

2. Material and personal scope of application

2.1.1. Personal Scope: Who can report through the Whistleblowing Channel?

Through the RESA Whistleblowing Channel, the following informants may report any infringement of which they become aware in a labour or professional context and which is subject to the objective scope of application developed in the present policy:

- (a) persons who have the status of employees, workers employed by others or self-employed persons;
- b) shareholders, participants and persons belonging to the administrative, management or supervisory body of RESA, including the non-executive members;
- c) any person working for or under the supervision and direction of contractors, subcontractors and suppliers;
- d) volunteers, trainees, trainees in training, whether or not they receive remuneration,
- e) job candidates whose employment relationship with RESA has not started, but are aware of infringements during the selection process or pre-contractual negotiation;
- f) workers whose employment relationship has already ended.
- g) clients and suppliers of RESA.

In addition, the whistleblower protection measures shall apply in the same way to the following groups:

- (a) legal representatives of the employees in the exercise of their functions of advising and supporting the whistleblower;
- (b) natural persons who, within the organisation in which the informant works, assist the informant in the process;

(c) natural persons who are related to the reporting person and who may suffer retaliation, such as co-workers or family members of the reporting person; and

(d) legal persons, for whom he/she works or with whom he/she has any other relationship in an employment context or in which he/she has a significant shareholding. For these purposes, an interest in the capital or voting rights attaching to shares or participations is deemed to be significant when, by virtue of its proportion, it enables the person who holds it to have the capacity to influence the legal person in which he/she has an interest.

2.1.2. Material Scope What can be reported through the Whistleblower Channel?

Anyone who has well-founded knowledge of any type of action or omission that could imply an illicit act or an act contrary to the regulations in force or contravene the principles and values of RESA's Code of Ethics, must report it through the enabled Whistle-blowing Channel.

The scope of objective application of the Whistle-blowing Channel extends to the following non-compliances or irregularities:

(a) Any act or omission which may constitute an infringement of European Union law provided that:

1. 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, irrespective of their qualification under national law.
2. Affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or
3. They affect the internal market, as referred to in Article 26(2) TFEU, including infringements of EU competition rules and aid granted by States, as well as infringements relating to the internal market in relation to acts in breach of corporate tax rules or practices aimed at obtaining a tax advantage that would defeat the object or purpose of the legislation applicable to corporate taxation.

(b) Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, all serious or very serious criminal or administrative offences shall be understood to include those that involve financial loss for the Public Treasury and for the Social Security.

(c) Actions or omissions that may contravene the principles and values of RESA's Code of Ethics.

In this regard, the following typologies of irregularities that can be reported through the Channel have been defined a priori:

- Competition
- Public procurement
- Financial interests of the Union
- Prevention of money laundering
- Environmental protection

- Consumer protection
- Protection of personal data and privacy
- Public health
- Security of networks and information systems
- Food safety
- Product safety
- Harassment, aggression and/or violence

3. Rights and guarantees of the complainant and the person complained of

Throughout the entire lifecycle of the communication, RESA will guarantee the following rights to the informant and the reported person:

- Confidentiality:** RESA will provide due protection to all persons who make a complaint, the identity of the complainant/reportant being confidential in all the stages of the process of investigation and resolution of the complaint.
- Anonymity:** The RESA complaints channel has been designed so that the complainant who wishes to remain anonymous may do so with sufficient guarantees to preserve his/her identity and guarantee the confidentiality of the data mentioned in the information provided.
- Good faith:** Reports should always be made in good faith and should be based on actual facts, or reasonable grounds to believe that the information about wrongdoing is true, and should not be based on assumptions or unsubstantiated facts.
- Prohibition of retaliation:** in no case will RESA retaliate against the informant, including threats and attempts of retaliation against persons who file a report in good faith. This protection extends to any natural or legal person related to the whistleblower with whom he/she is linked in one way or another in an employment or professional context. Nevertheless, RESA will be able to take the appropriate actions against the complainant in case of any fraudulently false, malicious or abusive complaint.
- Right to receive a response within a reasonable time:** The whistleblower will receive an acknowledgement of receipt within a maximum of seven calendar days from the receipt of the response by RESA, unless the whistleblower expressly requests otherwise or the investigative body considers that such acknowledgement may compromise the protection of the identity of the whistleblower.
- Right to receive information:** The informant will be informed in writing, once a preliminary analysis of the complaint has been carried out, after verification by RESA of the sufficiency and plausibility of the information, as well as whether the reported facts may constitute irregularities or acts contrary to ethics and legality.

Furthermore, during the processing of the file, the persons affected by the communication shall have the right to the presumption of innocence, the right of defence and the right of access to the file under the terms regulated in the Whistleblower Protection Act.

4. Data Protection

The processing of personal data deriving from the complaints channel shall be governed by the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, Organic Law 3/2018 of 5 December on the Protection of Personal Data and Guarantee of Digital Rights, and Organic

Law 7/2021 of 26 May on the protection of personal data processed for the purposes of the prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties.

RESA has a Privacy Policy where information is provided on the processing of personal data collected through the complaints channel, which can be consulted at the following address www.resa.ethic-channel.com

5. Operation of the Whistleblower Channel

The informant will have to fill in the denouncement form that is available on the website that RESA has made available for this purpose. At the informant's request, communication will also be allowed through a face-to-face meeting.

Once the information has been received, RESA will send an acknowledgement of receipt of the communication to the informant within a period of no more than 7 calendar days from the day following its reception, unless this could jeopardise the confidentiality of the communication.

The System shall assign a relative identification code to the report, which shall enable the reporter to know at all times the status of the processing of his request, while ensuring the confidentiality of the identity of the parties involved throughout the process.

The informant must provide sufficient detail on the facts, conduct or suspicious activities, so that the System Manager can carry out and decide whether or not the report exposes facts or conduct that fall within the scope of application set out in section 2.1.2 of this policy, and will carry out a preliminary analysis of the content, determining whether or not the facts that are the subject of the report are admitted or inadmissible for processing.

In the event that the communication is admitted for processing, the investigation will begin, where all the actions aimed at verifying the verisimilitude of the facts reported will be carried out and, once the evidence has been collected and analysed by the System Manager, the investigation phase will be concluded and a decision will be taken as to whether or not the communication made by the complainant implies the commission of an unlawful act.

Prior to the expiry of the period of three months from the reception of the complaint, which may be extended up to another three additional months due to the special complexity of the case, RESA undertakes to respond to the investigation actions related to the complaint.

6. Publicity

This policy will be communicated to all the Professionals and interested parties related to RESA and will be published on RESA's corporate website and on the intranet.

7. Entry into force

The present Policy was approved by the Ethics Committee of RESA on 18th September and comes into effect on same day, the revision of which will be carried out periodically and any update will have to be approved by the Ethics Committee.