



COMPLAINT MANAGEMENT PROCEDURE

Prepared by:	Reviewed by:	Approved by:
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Date: September 2023	Date: April 2024	Date: May 2024

Purpose

With the development and implementation of this Complaint Management Procedure, the SAVERA Group—comprising "SOCIEDAD ANÓNIMA DE VERA," "SAVERA SERVICES OF ELEVATION S.A.," "PERFILES ESPECIALES SELAK S.L.," and "ESTAMPACIONES METÁLICAS EPILA S.A." (hereinafter collectively referred to as the "**SAVERA Group**")—confirms its commitment to fostering a corporate culture based on regulatory and ethical compliance by establishing an Internal Complaint Management System (hereinafter referred to as the "**System**"). This system serves as a tool to detect irregular or illegal behavior within the organization.

Additionally, the Internal Complaint Management System provides a procedure through which employees, executives, administrators, and other stakeholders of the SAVERA Group can report any information they become aware of concerning:

Any actions or omissions that may constitute violations of European Union law, as outlined in Article 2.1.a) of the Whistleblower Protection Law.

Actions or omissions that may constitute serious or very serious criminal or administrative offenses.

And, in general, any actions or omissions that may be contrary to the Code of Conduct or the law, in a professional and workplace context.

All of the above is in accordance with Law 2/2023, of February 20, regulating the protection of individuals who report regulatory violations and the fight against corruption ("**Whistleblower Protection Law**").

It is important to note that the SAVERA Group respects both the letter and the spirit of the obligations and regulations of the various jurisdictions in which it operates, as well as those it has voluntarily adopted, demonstrating a firm commitment to ethics and corporate compliance culture.

Scope of application

This procedure applies to all individuals who perform representation, administration, or management functions, those under the direction or supervision of any of the above, as well as personnel affected by contracts or subcontracts and/or provided by Temporary Employment Agencies and for self-employed individuals related to companies belonging to the SAVERA Group (the "**Obligated Parties**"). Consequently, this procedure must be made available to all Obligated Parties.

All of the above is in accordance with Law 2/2023, of February 20, regulating the protection of individuals who report regulatory violations and the fight against corruption ("**Whistleblower Protection Law**").

The use of the Internal Complaint Management System is **exclusively** for reporting irregularities or non-compliance within the framework of the organization's professional and employment relationships, as outlined in the Code of Conduct and in the Purpose of this procedure. It should not be used to submit complaints in other areas.

Responsible Party for the Internal Complaint Management System

The governing bodies of the SAVERA Group have designated the Ethics Committee as the party responsible for the Internal Complaint Management System. The composition of the Ethics Committee is as follows:

1. General Management of SOCIEDAD ANÓNIMA DE VERA (SAVERA).
2. General Management of ESTAMPACIONES METÁLICAS EPILA S.A. (EMESA).
3. Financial Management of SOCIEDAD ANÓNIMA DE VERA (SAVERA).
4. Financial Management of ESTAMPACIONES METÁLICAS EPILA S.A. (EMESA).
5. Financial Management of the SAVERA Group.

The party responsible for the Internal Complaint Management System within the SAVERA Group (the "**Ethics Committee**") will be responsible for overseeing the proper functioning of the System, ensuring the appropriate integration of the principles defining the Policy for the Internal Complaint Management System within the organization, and for the diligent processing of the Procedure.

The SAVERA Group Ethics Committee, as a collegiate body, delegates the management of the Internal Complaint Management System to the Financial Directorate of SOCIEDAD ANÓNIMA DE VERA (SAVERA) (the "**Management Delegate**"), who will therefore be responsible for the diligent handling of any communication received through the available System, carrying out their duties based on the principles outlined in the Policy for the Internal Complaint Management System.

The SAVERA Group Ethics Committee, as well as the individual designated as the Management Delegate, must perform their functions independently and autonomously from the other bodies of the SAVERA Group. Consequently, they must not receive any instructions of any kind in their duties and must have access to all the necessary personnel and material resources to carry them out.

Both the appointment and the dismissal of the individual designated as the Management Delegate, as well as the members of the collegiate body, must be reported to the Independent Whistleblower Protection Authority ("**AAI**") or, if applicable, to the relevant authorities or bodies of the autonomous communities, within the scope of their respective jurisdictions -still pending establishment-. In such a case, the notification must be made within ten (10) business days from the appointment or dismissal, specifying, in the case of dismissal, the reasons for the same.

Management Procedure

The management procedure, detailed below, is developed with strict adherence to the general principles outlined in the Policy for the Internal Complaint Management System.

1. Internal Complaint Management System

As previously mentioned, the SAVERA Group has an Internal Complaint Management System (the "**System**") that serves as a tool for the aforementioned individuals to report irregularities or any breaches of the Code of Conduct, as well as other behaviors contrary to the law that may constitute serious criminal and/or administrative offenses.

Consequently, the Internal Complaint Management System of the SAVERA Group is designed to allow employees, executives, administrators, suppliers, and other stakeholders to confidentially and securely report any violations, in accordance with the terms set out previously in the purpose of this procedure.

With the approval of this procedure, the SAVERA Group enables an internal complaint management system.

The use of this Internal Complaint Management System is exclusively for the communication of the aforementioned irregularities or breaches. It should not be used for complaints in other areas.

In the event that a person communicates a complaint through any channel other than those established in this Procedure, or to staff members other than the Ethics Committee, which is responsible for the Internal Complaint Management System, the person receiving such information must immediately inform the Committee. The Committee must also inform the person of their obligation to maintain confidentiality and warn them that communication outside of this procedure could be considered a very serious offense, as it would breach the duty of confidentiality.

2. Communications and access to the Internal Complaint Management System

Communications made through the Internal Complaint Management System, for breaches of the Code of Conduct and other actions contrary to the law, may be submitted in writing, verbally, or both.

At the request of the whistleblower, a meeting may also be arranged to submit the complaint, within a maximum period of seven (7) calendar days.

For verbal communications, the Management Delegate will inform the whistleblower that the conversation will be recorded and/or transcribed and will inform them about the processing of their data in accordance with the Data Protection section of this procedure.

For written communications, the following methods may be used:

- Via email to the address "**canaldenuncias@saveragroup.com**," which will be managed exclusively and under the strictest duty of confidentiality by the **collegiate body** responsible for the Internal Complaint Management System of the SAVERA Group.
- Via postal mail, addressed to:
Attn: Ethics Committee
SAVERA Group.
Polígono Industrial Zalain, s/n (31780 Bera, Navarra)

The complaint letter must contain at least the following information:

- a) The reported irregularity, with detailed mention of its circumstances and, as far as possible, supporting documentation.

- b) The identity of the persons directly responsible for the irregularity.

3. Registration and evaluation of communications

All information received through the Internal Complaint Management System will be recorded in a logbook, ensuring its security and confidentiality.

All complaints received through the various communication channels provided for this purpose, as mentioned in the previous section, will be preliminarily analyzed by the Management Delegate independently, guaranteeing the confidentiality not only of the whistleblower but also of the individual against whom the allegations are made.

Each complaint will be assigned a sequential code and entered into the logbook created for this purpose, maintaining a detailed record of the actions taken in relation to each report.

4. Processing the complaint

Once the complaint is received, the Management Delegate will begin the review process by opening a numbered file and gathering all necessary information. The Delegate will determine the individuals to be interviewed and the evidence to be collected, always respecting the fundamental rights of the individuals involved.

Additionally, the situation will be communicated to the Administrative Body of the SAVERA Group companies so that, if necessary, precautionary measures can be taken to prevent the infringing behavior from continuing.

When a complaint is received through the Internal Complaint Management System, the Management Delegate must follow these steps:

- a) Send an acknowledgment of receipt to the whistleblower within seven (7) calendar days following its receipt, unless doing so could jeopardize the confidentiality of the communication or if the complaint is anonymous.
- b) Conduct a preliminary analysis of the information and documentation provided by the whistleblower.
- c) Record the complaint in accordance with Section 4 of this Procedure.
- d) Communicate the complaint to the Responsible Party for the Internal Complaint Management System of the SAVERA Group for investigation.

5. Analysis and verification of the reported facts

To carry out the investigation, the SAVERA Group Ethics Committee may hire external auditors or other advisors to assist in investigating and analyzing the results, ensuring maximum confidentiality in handling the data.

The Ethics Committee of the SAVERA Group is authorized to communicate with the whistleblower and, if deemed necessary, request additional information. The Committee must also inform the accused party of the actions or omissions attributed to them, allowing the accused to present their case and provide a defense. This communication will take place at the appropriate time and in the manner deemed necessary to ensure the success of the investigation.

During the investigation, the presumption of innocence of the accused, the honor of those involved, and the confidentiality of both the whistleblower and the accused must be respected at all times.

The maximum time to complete the investigation and issue a final report shall not exceed three (3) months from the receipt of the communication or, if no acknowledgment of receipt was sent to the whistleblower, from the expiration of the seven (7) day period after the communication was made. In particularly complex cases that require an extension, this period may be extended by an additional three (3) months.

Once the investigation is completed, the Responsible Party for the Internal Complaint Management System of the SAVERA Group, as the body responsible for the process, must issue a report with reasonable detail and a clear account of the facts. This report shall contain at least the following information:

- a) The received complaint.
- b) Summary of the evaluation of the complaint and its classification.
- c) Documentary results of the investigation.
- d) Conclusions and proposed measures.

6. Resolution of the complaint

The Ethics Committee of the SAVERA Group will issue a resolution within a maximum of 30 business days (this period may be extended by up to 15 business days if the complexity of the investigation and the importance of the matter warrant it). The resolution will conclude whether or not there are possible irregularities or breaches of the Code of Conduct or actions contrary to the law, as well as determine the actions to be taken to minimize the potential impact of the infraction and protect the rights of all parties involved.

A final report will be drafted, outlining the conclusions and the proposed sanctions or measures to be adopted, which will then be ratified by the SAVERA Group.

In cases of complaints related to sexual harassment and/or gender-based harassment, the resolution of the case will be personally communicated to the victim.

If the information analyzed is deemed to potentially constitute a criminal offense, the Ethics Committee of the SAVERA Group must immediately report the facts to the Public Prosecutor's Office. If the information potentially affects the financial interests of the European Union, it will be referred to the European Public Prosecutor's Office.

7. Retaliation control

The Ethics Committee of the SAVERA Group will monitor that no acts of retaliation occur, including threats of retaliation and attempts at retaliation, against the whistleblower for having reported the judged facts.

Retaliation is understood as any acts or omissions prohibited by law or that, directly or indirectly, result in unfavorable treatment that places the affected individuals at a particular disadvantage in a professional or work-related context, solely because of their status as whistleblowers or for having made a public disclosure.

Examples of potential acts of retaliation include:

- (i) Damages, including reputational harm or economic losses, coercion, intimidation, harassment, or ostracism.
- (ii) Negative evaluations or references regarding work or professional performance.
- (iii) Blacklisting or the dissemination of information within a particular sector that hinders or prevents access to employment or contracts for works or services.
- (iv) Denial or cancellation of a license or permit.
- (v) Denial of training.
- (vi) Discrimination or any unfavorable or unfair treatment.

As the Responsible Party for the Internal Complaint Management System, the Ethics Committee must pursue and minimize any retaliatory actions against individuals who have appropriately used the System to report potential infractions within the organization. The Committee must also protect anyone involved in assisting the whistleblower during the investigation and resolution process.

8. Monitoring and Continuous Improvement

The Ethics Committee of the SAVERA Group must issue a report that includes an update to the communication logbook, providing information on the status of cases, the correct application of any measures, and confirmation of the presence or absence of retaliation or any other actions that could affect the whistleblower's rights.

In this report, the Ethics Committee should also evaluate the effectiveness of the Internal Complaint Management System in order to strengthen whistleblower protections and improve the System's ability to handle all complaints with diligence and efficiency.

9. External Channels for reporting to Competent Authorities

In addition to the Internal Complaint Management System, the SAVERA Group recognizes the importance of providing whistleblowers with additional channels to report regulatory violations and/or possible acts of corruption directly to competent authorities. This information will be made available to the Obligated Parties.

Data protection

The SAVERA Group will ensure the confidentiality and protection of the whistleblower at all times. Measures will be taken to prevent any form of retaliation against individuals who provide information in good faith.

The personal data of the whistleblower will only be disclosed if necessary to conduct an investigation or meet legal requirements, in compliance with the personal data protection provisions set forth in Title VI of the Whistleblower Protection Law.

1. Protection Information and Exercise of Rights

Employees and third parties must be informed about the processing of their personal data within the framework of the Internal Complaint Management System. This information must include, at a minimum, the following:

- a) **Collection and Processing of Personal Data.** - In the context of handling information through the Internal Complaint Management System, personal data of the whistleblower may be collected and processed. In no case will personal data be collected unless it is clearly necessary for addressing a specific report. If personal data is collected accidentally, it will be deleted without undue delay.

- b) Principles of Data Protection.** - The processing of collected personal data will be carried out in accordance with the following principles:
- Lawfulness, fairness, and transparency concerning the whistleblower's personal data.
 - Personal data will be collected for specific, explicit, and legitimate purposes, and not processed in a manner incompatible with these purposes.
 - Only the necessary and adequate personal data for the established purposes will be collected and processed.
 - Personal data will be kept accurate and up to date. Reasonable measures will be taken to rectify or delete any inaccurate or incomplete data.
 - Data Retention Limitation: Personal data will be stored only for as long as necessary to fulfill the established purposes, unless there is a legal or contractual obligation for a longer retention period.
 - Integrity and Confidentiality: Appropriate technical and organizational measures will be applied to ensure the security of personal data and protect it against unauthorized access, disclosure, or accidental or unlawful destruction.
- c) Purpose of Processing.** - The collection of whistleblower data will be carried out exclusively for the purposes of preventing, detecting, investigating, and prosecuting criminal offenses, as well as possible violations of the Whistleblower Protection Law. Therefore, any necessary data processing for the proper application of these purposes will be considered lawful.
- d) Whistleblower Rights.** - Whistleblowers will have the right to exercise their rights concerning their personal data, including access, rectification, deletion, limitation, and opposition to processing.

The SAVERA Group will provide the necessary mechanisms for whistleblowers to effectively exercise these rights.

- e) Data Protection Officer.** - Any communication regarding data protection may be sent to the SAVERA Group's Data Protection Officer via the following email address: rrhh@saveragroup.com.

The data protection delegate of SAVERA Group will be responsible for ensuring compliance with data protection regulations in the context of managing submitted complaints.

- f) **Data Transfer.** - The SAVERA Group commits to not transferring collected personal data to third parties, unless it is necessary to comply with legal obligations or to fulfill the purposes established within the framework of information management. In the event of a data transfer, necessary measures will be taken to ensure an adequate level of protection of personal data.

2. Processing of personal data in the Internal Complaint Management System.

Access to personal data contained in the Internal Complaint Management System will be limited, within the scope of their responsibilities and functions, exclusively to:

- a) The Ethics Committee.
- b) SAVERA's General Management, if legal measures need to be adopted in relation to the facts reported in the communication.
- c) Data processors who may be designated.
- d) The data protection delegate.

Under no circumstances will personal data that is not necessary for understanding and investigating the actions or omissions referred to in this Procedure be processed; specifically, the data identified in the Purpose section, and, where applicable, such data will be immediately deleted. Likewise, all personal data that may have been communicated and that pertains to behaviors not covered by the scope of the Whistleblower Protection Law will also be deleted.

If the received information contains personal data classified within special categories, it will be immediately deleted without being recorded or processed.

The data that is subject to processing may be retained in the Internal Complaint Management System only for the period necessary to decide whether an investigation into the reported facts should be initiated.

If it is proven that the provided information, or part of it, is untrue, it must be immediately deleted from the moment this circumstance becomes known, unless the lack of veracity could constitute a criminal offense, in which case the information will be retained for the necessary period during the judicial procedure.

In any case, after three (3) months from the receipt of the communication, if no investigative actions have been initiated, the data must be deleted, unless the purpose of retaining it is to provide evidence of the system's operation.

Communications that have not been acted upon may only be retained in anonymized form, without applying the blocking obligation provided for in *Article 32 of Organic Law 3/2018, of December 5, on the Protection of Personal Data and the Guarantee of Digital Rights*.

Compliance with this procedure

SAVERA Group is committed to transparently and accessibly disclosing information about the Internal Whistleblowing Management System. This information will be provided through the following means:

- a) Internal communication: Information about the System will be disseminated through the usual internal communication channels, such as emails, intranet, bulletin boards, staff meetings, etc.
- b) Policies and procedures: Internal documents, such as the Code of Conduct and procedures related to the management of information, will include clear references to the System and provide instructions on how to use it.
- c) Corporate website: A specific section will be included on the official SAVERA Group website (www.saveragroup.com), providing detailed information about the System, including contact details for the relevant competent authorities and any other pertinent requirements.

Supervision and Review

The content of this procedure will be reviewed periodically as determined by the collegiate body responsible for the Internal Whistleblowing Management System, to ensure that SAVERA Group adheres to best practices in this area.

Any updates or modifications will be communicated to the SAVERA Group's Administrative Body for approval, after consultation with the legal representatives of the employees.

This document has been approved by the Administrative Body of the companies within SAVERA Group, following consultation with the legal representatives of the employees, and comes into effect upon its approval.