



INTERNAL INFORMATION SYSTEM: GENERAL POLICY

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1. PURPOSE AND OBJECT

DAUSS GROUP¹ (hereinafter also referred as the "Group" indistinctly) is aware of the importance of carrying out its activity in accordance with ethical values and principles and in compliance with the legislation in force and applicable at all times.

On this basis, **DAUSS GROUP** has set up an Internal Information System that complies with article 31 bis 5 of the Criminal Code, the *Whistleblowing Act*² and its design and configuration is inspired by high national and international standards in the field of *Compliance*³.

This Policy, along with its internal procedure for managing complaints and internal investigations, aims to establish the general principles that should govern the configuration and operation of the Group's Internal Information System and the main actions to ensure that it is managed impartially, objectively, confidentially and anonymously.

2.- SCOPE AND CONCEPT

2.1 Scope

This Policy applies to all members of the Group who become aware of facts that may constitute a breach, non-compliance and/or non-conformity. In other words, it shall apply to the following persons (hereinafter, Reporting Persons):

- All members of **DAUSS GROUP**, including also those whose employment or statutory relationship is terminated, those whose employment relationship has not yet started, but is immersed in a selection process, volunteers, trainees and/or employees in training periods.
- All business partners and, in general, any person working for or under the supervision and management of contractors, subcontractors and suppliers of the Group.

It should be pointed out that all members of the Group have an obligation to report, through the Internal Reporting System, any fact or situation that could constitute a breach, non-compliance and/or non-conformity.

Regarding the material scope, this Policy applies to all business activities carried out by the **DAUSS GROUP**.

¹ The term DAUSS GROUP or the "Group" includes the companies DAUSS ABOGADOS, S.L.P., SCHLAICH DAUSS, S.L.P and DAUSS SOFTWARE CONSULTING, S.L. The three companies do not participate in the market as a business group, however, this term has been adopted to refer to the three companies in an agile manner and with the aim of facilitating the understanding of the addressees of this Procedure.

² Law 2/2023, February 20th, regulating the protection of persons who report regulatory infringements and the fight against corruption.

³ That is, UNE 19601:2017 on Criminal Compliance Management Systems (section 8.7), UNE-ISO 37301:2021 on Compliance Management Systems (section 8.3) and UNE-ISO 37002 on Whistleblowing Management Systems

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2.2 Internal Information System

Three different communication channels are configured in the Internal Information System:

- Ethics channel, through which all situations that may involve the commission of an infringement, non-compliance and/or non-conformity must be communicated.
- Suggestion box, through which ideas or suggestions for improvement for the correct development of the Group's activities can be communicated.
- Equality channel to report possible situations of harassment at work or sexual harassment in corporate environments or any other issue that may affect equality.

2.3 Concept of infringement, non-compliance and/or non-conformity

Infringement, non-compliance and/or non-conformity is understood to be any act allegedly contrary to the legal system and the internal rules adopted by **DAUSS GROUP**, as well as any action that could damage the reputation and good corporate image of the Group.

In particular, infringement, non-compliance and/or non-conformity are understood to mean:

- Any action that may constitute an infringement of European Union law.
- Any action contrary to current and applicable legal regulations.
- Any action that may constitute a serious or very serious national administrative and/or criminal offence.
- Any action contrary to the guidelines established in the internal regulations of the **DAUSS GROUP**.
- Any action contrary to the guidelines established in the internal regulations of the **DAUSS GROUP**.
- Any action that may damage the reputation and good corporate image of the Group.

3.- PRINCIPLES AND GUARANTEES OF THE PROCESS

Any person who reports a breach, non-compliance and/or non-conformity in good faith, through the Internal Reporting System, shall have the due guarantee of protection, in accordance with the provisions of Law 2/2023 February 20th, regulating the protection of persons who report regulatory breaches and the fight against corruption.

The Group will ensure that Whistleblowers fully enjoy their right to effective judicial protection and to an impartial judge, to the presumption of innocence and to the right of defence, including their right to be heard.

On this basis, the principles that should govern the management and operation of the Internal Reporting System in **DAUSS GROUP** are set out below.

3.1 Confidentiality and anonymity

When the Whistleblower makes a communication of any fact, **DAUSS GROUP** Internal System allows him/her to identify him/herself confidentially or to communicate anonymously. In both situations, it is compulsory to guarantee the protection of the Whistleblower and any breach of the duty of confidentiality of the persons involved in the management and processing of the communications will be investigated and, where appropriate, sanctioned.

3.2 Management of conflict of interest

The process of managing and processing communications received through the Internal Reporting System will be carried out by an independent, impartial and objective team. In the event of a potential conflict of interest situation, it will be analysed and, if necessary, the affected members will be removed to ensure an impartial process.

3.3 Presumption of innocence and respect for fundamental rights

DAUSS GROUP guarantees the presumption of innocence for all persons involved in any communication received through the Internal Information System in the course of the management and processing of the aforementioned communications.

3.4 Absence of retaliation

The Group assures that no retaliation will be taken, either directly or indirectly, against Whistleblowers who have made a report through the Internal Reporting System, provided that they have used the channels reasonably and in good faith.

Persons using the Internal Reporting System are responsible for the veracity of their identity (if provided) and for all information communicated. Using the channels in bad faith and/or with knowledge of the falseness of facts or situations is a very serious offence, which will be investigated and, where appropriate, subject to disciplinary action.

3.5. Reporting of the existence of external information channels

Pursuant to the provisions of the third paragraph of article 7.2 of Law 2/2023, February 20th, **DAUSS GROUP** shall inform, in a clear and accessible manner, those who make internal communications through the Group's Internal Information System, both about their right to



contact the competent authorities through external information channels or, where appropriate, the institutions, bodies or agencies of the European Union, and about the specific existing information channels.

In this respect, the external channel of the Independent Authority to which they may resort is the channel set up for this purpose by the Anti-Fraud Office of Catalonia (<https://www.antifrau.cat/>).

4.- PROTECTION OF PERSONAL DATA

Within the framework of the management of the Internal Information System, the **DAUSS GROUP** will process personal data in accordance with the regulations on personal data protection and, specifically, in accordance with the provisions of **Regulation (EU) 2016/679** of the European Parliament and of the General Data Protection Council and **Organic Law 3/2018**, December 5th.

In this regard, and without being exhaustive, the following actions will be carried out:

- Limiting access to the personal data contained in the Internal Information System.
- Anonymisation of communications that have not been processed within a maximum period of three (3) months.
- Information in relation to the processing of data and the exercise of rights regarding the protection of personal data to Informants.
- Design and implementation of technical and organisational measures to preserve the identity and guarantee the confidentiality of the data corresponding to the persons concerned, to any third party mentioned in the information and also in the event that the Informant decides to identify himself/herself.
- Preservation of personal data in accordance with the established statute of limitations for criminal conduct.

5.- PROCESS

The Internal Reporting System set up by **DAUSS GROUP** appears, in a clear and identifiable manner, on the home page of the website of the companies that make up the Group (<https://dauss.es/> y <https://schlaich-dauss.com>), and allows the reporting of infringements, non-compliance and/or non-conformities verbally and/or in writing, as well as confidentially or anonymously.

The Board of Directors of **DAUSS GROUP** have appointed Iván Mateo Borge as Responsible for this Internal Information System, and its management will be carried out internally by Group members.

The communications must provide a detailed, accurate and truthful description of the facts. Whistleblowers should provide as much information as possible in order to be able to carry out, if necessary, an internal investigation with as much information as possible. It is necessary to emphasise that, in the event that insufficient information is provided to be able to assess the credibility of the facts or situations reported, **DAUSS GROUP** will request further information from the Reporting Person.

In summary, and without prejudice to its development in the corresponding procedure, the management of communications received through the Internal Information System and subsequent internal investigations shall be structured in the following phases:

- **Phase of reception and preliminary analysis of the communication received:** receipt of the communication will be acknowledged in accordance with the deadlines established in Law 2/2023, and the manager of each channel will proceed to an initial analysis of its original plausibility and qualification.
- **Internal investigation phase:** as a result of the previous phase, the need or not to develop the corresponding internal investigation procedure aimed at verifying and clarifying the reported facts will be assessed, and the corresponding report will be drafted with the results obtained.
- **Closure phase and/or opening of contradictory disciplinary proceedings:** on the basis of the conclusions reached in the previous phase, one of the following decisions shall be taken:
 - a) the closure of the complaint, on the grounds that the facts reported are not corroborated;
 - b) the filling of the complaint, as it is proven that the complaint was filed with knowledge of the falsity of the facts reported and/or in bad faith, and referral to the Human Resources Department for the opening of contradictory disciplinary proceedings, in order to determine the possible disciplinary responsibilities of the Reporting Person;
 - c) or transfer to the Human Resources Department for the opening of contradictory disciplinary proceedings against the person(s) under investigation, in order to determine the possible disciplinary responsibilities with regard to the existence of a possible infringement, non-compliance and/or non-conformity.

- **Proposal of sanction and its execution:** the Human Resources Department, based on the evidence obtained in the internal investigation procedure and in the contradictory disciplinary file, will submit its proposal of sanction to the Board of Directors of the **DAUSS GROUP**, who will adopt a proportionate, reasonable and lawful decision in this regard, ordering that, once again, the Human Resources Department will be the one to execute the decision adopted in disciplinary matters

Without prejudice to the foregoing, and in accordance with the provisions of **article 9.2 letter j) of Law 2/2023**, the Group shall immediately forward all information available to it to the Public Prosecutor's Office when the facts may be indicative of a criminal offence. In the event that the facts affect the financial interests of the European Union, they shall be referred to the European Public Prosecutor's Office

6.- NON-COMPLIANCE

Failure to comply with the guidelines set out in this Policy may be punishable in accordance with the sectoral labour regulations applicable to the different companies that integrate **DAUSS GROUP**.

