



ETHICS CHANNEL

JUNE 2023

Quimidroga is committed to complying with the law and its ethical principles and values in all facets of its business and commercial activity (hereinafter, "regulatory compliance"). To this end, it has created a *Corporate Compliance* system, made up of various rules, including the Code of Ethics, the Corporate Compliance Policy and the Anti-Corruption Policy.

Likewise, it has created an Ethics Channel (or "Internal Reporting System"), through which any person may (i) report any regulatory non-compliance of which they are aware or which they reasonably suspect, or (ii) report any concerns they may have regarding regulatory compliance (hereinafter, "reporting"). Such reporting may be done either in an identified or anonymous manner and will always be treated confidentially.

Quimidroga's Ethics Channel is made up of a three-way communication channel:

- a. By means of the e-mail address provided for this purpose: [comite.etico@quimidroga.com](mailto:comite.etico@quimidroga.com)
- b. Directly informing the person in charge of the internal reporting system, verbally or in writing, as well as the hierarchical superior (in the case of being a Quimidroga employee), who will pass on the reporting to the person in charge of the system.

In this regard, and at the request of the whistleblower, a face-to-face meeting may be held with the System Manager to explain and detail the facts of the reporting.

Likewise, reporting may be made by telephone, through the contact phone number of the System Manager: +34 616 200 205.

- c. By means of the physical mailboxes set up for this purpose, in the case of employees who have not been assigned Quimidroga's IT resources.

To regulate the use of the Ethics Channel and the procedure for investigating and resolving reporting, Quimidroga has approved the Protocol for handling, investigating and resolving reports of non-compliance, and the *Whistleblowing Policy*.

Quimidroga has taken the necessary measures to prevent all possible forms of retaliation against whistleblowers, including threats of retaliation and attempted retaliation, and will ensure that all whistleblowers have access, as appropriate, to the necessary support measures to guarantee their effective protection and integrity.

Whistleblowers may also address their reporting to the Independent Authority for Whistleblower Protection of Catalonia (Anti-Fraud Office of Catalonia, whose website is: <https://www.antifrau.cat/es/es>) or to the Independent Authority for Whistleblower Protection, A.A.I. (a state-level authority).



Signature: Mr. Carlos Pou  
Compliance Officer and Responsible for the Internal Reporting System at  
Quimidroga, S.A.