



ETHICAL CHANNEL PROCEDURE

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1. INTRODUCTION

In accordance with the provisions of Law 2/2023, of February 20, regulating the protection of persons reporting regulatory infringements and combating corruption (hereinafter, the “Law”), AURORA has an internal information system called the **Ethical Channel**.

For the management of this Channel, and in accordance with what the Law establishes, a natural person has been designated as responsible for the Ethical Channel and a natural person as an external manager of the processing of the data received through it, who exercise their responsibility in a completely independent and autonomous way.

For the processing of any communication received through the Ethical Channel, it will proceed according to the procedure set out below.

2. ACCES TO THE ETHICAL CHANNEL

An internal channel is enabled for the presentation of information, which allows the presentation of information through the following email:

auroracorp@eticocanal.com

At the request of the informant, the communication may also be presented through a face-to-face meeting within a maximum period of seven days. In such case, the informant is warned that the communication will be recorded and they will be informed of the processing of their data in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council, of April 27, 2016.

The characteristics of the Ethical Channel and the principles governing its operation are:

- Guarantee of confidentiality of the informant’s identity in communications through the Ethical Channel and throughout the entire information management process.
- Forecasting the possibility of maintaining communication with the informant and, if necessary, requesting additional information from them.
- Possibility of submitting anonymous communications.
- Establishment of the right of the affected person to be informed of the actions or omissions attributed to them and to be heard at any time.

- Requirement of respect for the presumption of innocence and the honor of the affected persons
- Respect for the provisions on personal data protection in accordance with the law.
- Immediate referral of the information to the Public Prosecutor's Office when the facts could potentially constitute a crime.

3. ACKNOWLEDGEMENT OF RECEIPT

Once the information is received through the Ethics Channel, an acknowledgement of the received communication will be sent within seven (7) days from its receipt by the same means by which the communication was received.

If the communicator had expressed their wish not to be contacted after the presentation of the information, there will be no acknowledgement of receipt or subsequent communications.

4. INITIAL ANALYSIS

Once the informant's communication is received, the content will be assessed to evaluate if the information refers to risks of legal and internal non-compliance within AURORA, whether these are materialized risks, risks that may materialize, or suspicions of having materialized, and/or if they fall within the scope of application provided for in Article 2 of the Law, which includes:

- Infringements of EU law.
- Serious or very serious administrative infringements or crimes.

As a result of this initial analysis, the communication will be deemed inadmissible if it does not fit within the aforementioned scope, or it will be admitted for processing.

For its admission and proper processing, communications must contain:

- Identification of the informant, with first and last name. When making the communication, the informant may indicate an address, email, or safe place for receiving notifications. Communications will preferably be nominative, however, the **Ethics Channel will allow the submission and subsequent processing of anonymous communications.**

- Statement of the facts or arguments that support the communication.
- Person or group of people against whom the communication is directed.

5. ADDITIONAL INFORMATION

The informant may provide new information throughout the management of the information by the same means by which they submitted their communication.

On the other hand, after studying the received communication, it may be deemed necessary to expand the received information in order to adequately support its assessment and analysis and, where appropriate, its transfer to the competent bodies in the criminal or disciplinary field.

This request for expansion will not occur if the informant has expressly renounced to receive subsequent communications or if they have sent their communication anonymously.

6. END OF THE INTERNAL PROCESS

Once the communication is admitted for processing and after its study, the action will be finalized by determining one of the following actions:

- the filing of the communication,
- its referral to the Public Prosecutor's Office if there are indications of a crime,
- the communication of the information to the competent authority if it is estimated that the communicated facts could constitute a serious or very serious offense.

In the latter case, the obtained information and the result of its analysis will be transferred to the competent authority through a procedure that guarantees the confidentiality of the informant's identity and the transferred information.

In any case, a response will be given to the investigation actions within a period that may not exceed three months from the receipt of the communication or, if an acknowledgment of receipt was not sent to the informant, three months from the expiration of the three-day period after the communication was made, except in cases of special complexity that require an extension of the period, in which case, this may be extended up to a maximum of another three additional months.

7. INTERNAL CONTROL AND REGISTRATION OF INFORMATION

Confidentiality of the interlocutor and protection of their personal data will be guaranteed from the beginning of the process.

The system will not store personal data that are not essential for the knowledge and treatment of the received information.

The Ethics Channel will have a Register of the received information that, in any case, guarantees the confidentiality requirements provided for in the Law.

This register will not be public and can only be accessed through a reasoned request from the competent judicial authority, by order, and within the framework of a judicial procedure and under its tutelage.

The personal data related to the received information and the management of the Ethics Channel will only be kept for the period that is necessary and proportionate for the purposes of complying with this law.

The records will be automatically deleted after a set period (in any case less than nine months) after which only non-personal information will remain in the Register for control of actions.

8. INFRACTIONS

The exercise of the sanctioning power provided for in the Law corresponds to the Independent Authority for the Protection of the Informant, A.A.I., and to the competent bodies of the autonomous communities, without prejudice to the disciplinary powers that the competent bodies may have within the internal scope of AURORA.