



Corporate internal information system policy





VERSION CONTROL

Version: 1.0

Author: Compliance Officer

Approved by: Board of Directors

Approval Date: 24/05/2023

Description: Initial version

APPROVALS

Governing Body: Board of Directors

Entity: Tubacex, S.A.

Date: 24/05/2023

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1.

Purpose of the corporate “internal information system” policy for the Tubacex Group

This Corporate Internal Information System Policy for the Tubacex Group (hereinafter, “the Policy”) expresses the **firm commitment of each and every one of its companies to regulatory compliance and business ethics, while fostering a culture of honesty, transparency and communication with stakeholders.**

For this reason, Tubacex has established an **Internal Information System**, which is available and aimed at the entire Group (“the Internal Information System” or “the System”) and mainly consists of the **“Whistleblowing Channel”**. This Whistleblowing Channel is configured as a formal and secure mechanism for communication, consultation and/or reporting of any irregularities (the “Notifications”), with **one of its guiding principles being the protection of the Informant.**

In this way, and whilst complying with the requirements derived from the recent “*Law 2/2023, of 20th February, regulating the protection of persons who report regulatory infringements and the fight against corruption*”, the Board of Directors of Tubacex S.A. promotes and formally approves this Corporate Policy, proceeding to establish the bases, set the instruments and design the necessary mechanisms for the appropriate management of its Internal Information System.



2. Personal Scope

This Policy applies to the parent company Tubacex, S.A. and all its subsidiaries (hereinafter referred to as the "Tubacex Group", "Tubacex" or the "Group").

Therefore, all **directors, executives, professionals or individuals who have a hierarchical relationship with Tubacex**, regardless of their functional or hierarchical position or the territory in which they operate (the "Professionals"), have the inexcusable duty to report any irregularity or act contrary to the law of which they become aware via the Internal Information System.

Irrespective of other legally authorized means of communication, it is also encouraged that **any other person** (individual or legal entity) **who has had, has or may have an employment or professional relationship** with Tubacex ("Collaborators") also use this Internal Information System, in accordance with the provisions set out in this Policy and its management procedure.



3.

Material scope

In accordance with this Policy, both Professionals and Tubacex Employees have a duty to report any knowledge or suspicion of conduct that could constitute a **serious or very serious criminal or administrative offense**. In any case, and for these purposes, the following situations are understood to be included within the material scope of the System:

- Serious or very serious breaches of the Tubacex criminal risk prevention and compliance model.
- Non-compliance with the “Code of Conduct” and the “Code of Conduct in the Securities Market” and any other Tubacex internal regulations.
- Events or conduct that could have criminal implications.
- Serious or very serious administrative offenses, including non-compliance and fraud against the Public Treasury and Social Security.
- Breaches of labor law in terms of occupational health and safety.
- Breaches of European Union law included in the material scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23rd October 2019 on the protection of persons who report breaches of Union law, and the Spanish transposition law.

Furthermore, the Internal Information System may also be used to raise any **doubts or queries** that may arise in this regard.



4.

Mechanisms for communicating queries or claims

Tubacex has **different communication mechanisms** in place to promote and encourage a culture of open, fluid and transparent communication, which serves as the basis for the Group's Internal Information System.

More specifically, the following information, reporting and communication channels are available to its Professionals and Collaborators:

- **Whistleblowing Channel on-line tool**, as a multi-channel IT platform accessible to all its Professionals and Collaborators. It is available on the corporate website **www.tubacex.com** and technically managed by an external third party.

Through the Employee Portal, it will also be possible to access the on-line Whistleblowing Channel Tool, especially to raise complaints or claims related to administrative and/or labor issues of the Professionals.

- It is also possible for the Informant to report any conduct verbally, by requesting a **face-to-face meeting with the person in charge of the Internal Information System** or, where appropriate, with the external managers that the latter may appoint.

Regardless of the fact that it is possible to submit communications, complaints and/or claims through any of the channels described above, it is hereby stated **that only** those notifications related to the matters expressly included in [Section 3 "Material Scope "](#) of this Policy **will be covered by the protection measures set out in Law 2/2023 of 20th February.**



5.

Principles and guarantees of the internal information system

The Tubacex Group's internal information system shall be governed by the following **corporate principles and guarantees**:

- **Legality and corporate ethics:** Regardless of the method used to submit a notification, its management and processing shall be governed by prevailing legislation, by this Corporate Policy and by the Tubacex "Internal Information System Procedure" .

Likewise, any notifications made known to the Internal Information System Manager will be handled in a complete, secure and professional manner.

- **No retaliation, protection of the Informant or other individuals involved or related to the notification:** Provided that communications are made in good faith and in accordance with the Group's internal regulations, Tubacex will ensure, respect and preserve its commitment to the protection of the Informant, which includes avoiding any type of conduct aimed at applying harassment and retaliatory measures, as well as protecting the confidentiality of the Informant.
- **Autonomy and independence in management:** The Internal Information System Manager shall always act with full autonomy and independence, shall not receive instructions of any kind in the performance of his/her duties and shall have at his/her disposal all the personal and material resources that he/she may require for the performance of his/her functions.
- **Transparency and accessibility:** The Internal Information System shall be accessible and public for all Professionals and Collaborators. This requires that the Internal Information System is accessible through the Employee Portal and the corporate website.

Furthermore, the Group will carry out the necessary training, sensitization and awareness-raising activities aimed at its Professionals and Collaborators, thus promoting the use and knowledge of the Internal Information System.



- **Traceability and security:** Communications sent through the Internal Information System, and subject to the provisions of this Policy, will be registered and processed in accordance with the Group's internal regulations and current legislation. Therefore, the integrity of the information and documentation submitted shall be preserved, applying the security measures that are objectively necessary for this purpose.
- **Confidentiality and anonymity:** The System will guarantee absolute confidentiality of the identity of the Informant, the information reported and the actions carried out in its management and processing. However, on the other hand, the System will expressly permit the submission of anonymous communications.

In relation to the above, the System shall encourage individuals involved in the processing and investigation of any notifications to act with the utmost discretion and reserve regarding the facts they become aware of.

- **Right to information, right of defense, right to the presumption of innocence and right to honor:** Tubacex guarantees the right of defense, the presumption of innocence and the honor of all individuals about whom a notification is made, or who are affected by it.

The accused has the right to know the actions or omissions (infractions) attributed to him/her, by means of a succinct communication of the facts reported, and to be heard at any time.

- **Good faith:** All information provided must meet the criteria of truthfulness, loyalty and good faith, avoiding the submission of confusing, false or untruthful information. Any failure to comply with this duty may even lead to the application of sanctioning measures.



6.

Internal information system manager. Management autonomy and independence

The Tubacex S.A. Board of Directors has appointed its Compliance Officer as the **sole person responsible for the Group's internal information system**, who is in charge of ensuring its proper operation and management.

The Officer shall act autonomously and independently of any other Tubacex bodies, committees or commissions and shall ensure the diligent handling of the notifications received. He/She may not receive any instructions on how to handle them, and shall be provided with all of the human and material resources required to carry them out.

In this respect, for the proper performance of its function and ties with the subsidiary entities located in third countries, the System Manager may **delegate the management and processing of the investigation** to the Delegates of its Compliance Department of such subsidiaries if he/she deems it appropriate. Likewise, depending on the nature, complexity, significance or individuals involved in the facts reported, especially in the event of possible situations of conflict of interest, and if deemed appropriate by the System Manager, the support and assistance of external third parties may be sought.



7.

Approval, publication and entry into force

The Corporate Policy of the Internal Information and Informant Protection System has been approved by the Board of Directors of Tubacex, S.A. at its meeting held on 24th May 2023, coming into force at that time, and becoming applicable to all the subsidiaries that form part of the Group, subject to the adherence of their respective management bodies.

Likewise, this Policy will always be available on the corporate website, on the Intranet of each of the subsidiaries, as well as on the Whistleblowing Channel tool.

This Policy will be reviewed, updated, approved and disseminated regularly and whenever it becomes necessary to make any changes.



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