

Ethics Channel Policy

P Policy P001

1. ETHICS CHANNEL POLICY

1.1. Introduction

Caixa d'Estalvis i Pensions de Barcelona, "la Caixa" Banking Foundation (hereinafter "la Caixa" Foundation), by virtue of its commitment to promote a culture of transparency, ethics and zero tolerance for behaviour that may involve a breach of its by-laws or applicable legislation, and within a process of continuous improvement, has approved the following Ethics Channel Policy (hereinafter the "Policy").

The main purpose of this Policy is to establish the operating principles of "la Caixa" Foundation's Internal Reporting System with regards to the process of receiving, processing, recording and responding to communications received via the Ethics Channel.

The Internal Reporting System is the system made available by "la Caixa" Foundation to prevent, detect and investigate possible irregular conduct and/or behaviour that may constitute an offence or breach, as well as to provide a system to ensure that all persons connected with "la Caixa" Foundation can report incidents within the limits and with the guarantees and rights established in this Policy.

Notwithstanding the above, the operating regime of the Ethics Channel with regards to the process of receiving, processing, recording and responding to the communications received is implemented via the internal procedure for information management, which must comply with the principles mentioned in this document.

1.2. Definitions

Reporting Person: refers to persons who report a breach via the channels provided for this purpose by "la Caixa" Foundation, which includes all employees as well as all persons who provide their professional services to "la Caixa" Foundation, irrespective of the type of employment relationship they may have, including future employees who are undergoing a selection process, volunteers, interns and trainees whether or not they are paid, employees who have terminated an employment relationship with "la Caixa" Foundation, and workers' representatives. Similarly, members of the Board of Trustees and its Committees and any other person working for or under the supervision or direction of contractors, subcontractors or suppliers of "la Caixa" Foundation are also considered as employees for the purposes of this Policy.

Persons connected with the Reporting Person: natural persons who assist the Reporting Person in the reporting process, co-workers, family members and other third parties who may suffer retaliation because of their relationship with the Reporting Person, as well as legal entities with which the Reporting Person has any type of employment relationship or in which the Reporting Person holds a significant share of the capital or voting rights. All of these may not suffer any retaliation in the same sense as that stipulated for the Reporting Person filing a complaint. Unless otherwise indicated, the term "Reporting Person" shall include "Persons connected with the Reporting Person".

Personnel: all employees, as well as persons who provide their professional services to "la Caixa" Foundation, workers on temporary contracts and those who provide their services via temporary employment agencies or academic agreements, including managers and members of the Board of Trustees.

Criminal Prevention Model: documents that constitute the essential basis of the measures adopted by "la Caixa" Foundation to prevent criminal offences.

Ethics and Criminal Prevention Committee: the body with autonomous powers of initiative and control that is responsible, among other areas, for the implementation, supervision and dissemination of the aforementioned model in "la Caixa" Foundation and for the Internal Reporting System, delegating to its Secretary, or to the person chosen as a delegate by the latter from among the Committee members, the powers to manage the Internal Reporting System and to process the cases under investigation.

Internal Reporting System: set of processes covering the different channels provided to report breaches of the law and by-laws, the investigation process and any decision and/or action taken in relation to these processes, the Ethics and Criminal Prevention Committee being responsible for this Internal Reporting System.

In short, it's the system in which all the communications received via the Ethics Channel are recorded and which shall be used to organise and document the communications and investigative process carried out.

Legal breach: any act or omission that may constitute a breach of European Union law or a serious or very serious criminal or administrative offence, all in accordance with the provisions of Spanish Law 2/2023 of 20 February, regulating the protection of persons who report breaches of law and the fight against corruption; as well as any breach of a criminal nature of "la Caixa" Foundation's by-laws or of its Code of Ethics and Principles of Action.

1.3. Scope of application

This Policy shall apply to Reporting Persons and may be extended, where appropriate, to all individuals or legal entities that regularly deal with "la Caixa" Foundation.

The provisions of this Policy shall apply equally to any case in which a fact that may be investigated is reported via a communication by a party external to "la Caixa" Foundation.

2. TYPE OF COMMUNICATIONS UNDER ANALYSIS

Communications arising from breaches of "la Caixa" Foundation's Code of Ethics and Principles of Action, as well as those related to the possible breach of laws shall be managed via the Ethics Channel.

Similarly, the Personnel of "la Caixa" Foundation have an Anti-Harassment Channel via which they can report issues related to sexual harassment, harassment based on gender, harassment in the workplace, discrimination and cyber-bullying.

Annex 1 provides information on external channels related to the competent authorities and, if applicable, to the institutions, bodies, organs or agencies of the European Union that are available to Reporting Persons.

3. PRINCIPLES GOVERNING THE PROCESSING OF INFORMATION

All communications received via the Internal Reporting System shall be governed by the following principles:

Information Security: appropriate technical and organisational security measures shall be implemented to prevent the risk of disclosure, unavailability and loss or destruction of information; i.e. the confidentiality, availability and integrity of the communications received shall be guaranteed.

Confidentiality: the confidentiality of the identity of the Reporting Person, of the person referred to in the complaint and of any third party mentioned in the communication shall be guaranteed, as well as the facts mentioned, and only authorised personnel shall have access to the communication.

Privacy: personal data shall be processed in accordance with current legislation.

Diligent and reasoned response: communications shall be answered within the established deadlines and sufficiently reasoned answers shall always be given in response to the different issues raised.

Objectivity: the communications received shall be treated impartially and objectively, taking into account the reality of specific facts and, where appropriate, avoiding conflicts of interest.

4. RIGHTS OF THE PARTIES

4.1. Rights of the Reporting Person

Reporting Persons may carry out communications by providing their data or anonymously.

Reporting Persons have the right not to have their identity disclosed without their express consent, whether they have provided their data or not, and their identity subsequently becomes known, to any person who is not a member of the Ethics and Crime Prevention Committee or other unauthorised personnel, except when this constitutes a necessary and proportionate obligation imposed by the legislation in force. Similarly, such data may be passed on to the administrative or judicial authorities insofar as this may be required by them as a consequence of any proceedings resulting from the communication in question.

The Reporting Person may not be retaliated against in any way for filing a complaint provided the following circumstances are met:

- a) The Reporting Person had reasonable grounds to believe that the information in question was true at the time of the communication, even when no conclusive evidence is provided, and such information lies within the scope of this Policy.
- b) The communication was carried out in compliance with the requirements established in this Policy and in the internal information management procedure that implements it.

Any person who communicates or discloses the following types of information is expressly excluded from the protection provided by law:

- a) Information contained in communications that have been inadmissible due to any of the following circumstances:
 - The facts reported lack any credibility.
 - The facts reported do not constitute any breach of the law nor a criminal breach of "la Caixa" Foundation's by-laws or of its Code of Ethics and Principles of Action.
 - The communication is manifestly unfounded or there are indications that the information in the complaint has been obtained by committing an offence, in which case the corresponding investigation shall be initiated regarding these facts.
 - The communication does not contain any significant new information on a breach compared with information from a previous complaint whose investigation has been concluded, unless there are any new factual or legal circumstances that justify further action.
- b) Information related to claims of interpersonal conflicts or that affect only the Reporting Person and the persons to whom the communication or disclosure refers.
- c) Information that is already fully available to the public or that constitutes mere hearsay.
- d) Information that refers to actions or omissions not covered by the scope of this Policy.

As far as legally and technically possible, the Reporting Person shall receive an acknowledgement of receipt within a maximum period of seven days from the time the complaint is received, unless this could jeopardise the confidentiality of the communication.

Once the investigation procedure has been completed, the Reporting Person shall receive a communication informing them of the status of their complaint and, if applicable, the measures planned or adopted.

4.2. Rights of the person referred to in the complaint

In any investigation, the rights of the persons under investigation shall be guaranteed: to presumed innocence, to honour, to be heard, to confidentiality, to defence and to objectivity and impartiality in decision-making, as described below.

- Right to presumed innocence and honour: consequently, such persons may not be penalised until the investigation is completed, notwithstanding that, should it be detected during the investigation that the person concerned continues to behave in an allegedly unlawful way, and in accordance with current

employment regulations, "la Caixa" Foundation reserves the right to restrict the performance of certain functions or to remove said person from their position.

- Their identity cannot be disclosed without their express consent to anyone who is not a member of the Ethics and Crime Prevention Committee or other unauthorised personnel, except when this constitutes a necessary and proportionate obligation imposed by the legislation in force or by an investigation within the framework of judicial proceedings.
- The right to be informed of the existence of a complaint against them, to be informed of the actions or omissions attributed to them and to have access to the file, this being subject to the limitations established by the legislation in force. Such communication shall take place at the time and in the manner deemed appropriate to ensure the investigation is duly carried out. However, the person referred to in the complaint shall be informed thereof and of any other information related thereto prior to being summoned to testify.
- The right to testify in the investigation procedure and, if applicable, to invoke their right not to testify against themselves. In all investigations, the person referred to in the complaint must be given the opportunity to testify before the investigation is completed, with the corresponding rights and guarantees in accordance with the legislation in force. The person referred to in the complaint may also provide such information and documents related to the facts denounced as they deem appropriate.
- The right to know the outcome of the investigation and any corrective measures that may be applied, except for information which the law does not allow to be transferred.
- A process with all due guarantees, respecting the legal provisions and by-laws applicable to the process which will include, in addition to those described above, respect for the established deadlines (without undue delays), that the persons making the decisions are objective and impartial (avoiding conflict of interest), in all cases adopting measures proportionate to the seriousness of the facts produced (proportionality of the sanction or penalty).
- Should the complaint not be accurate or truthful, or should it not constitute an offence, the person referred to in the complaint has the right to have this recorded, after the appropriate procedures, in the Internal Reporting System. In this case, and in the event the investigation of the person referred to in the complaint has had widespread repercussions, the Ethics and Crime Prevention Committee, and always at the request of the person concerned, shall consider issuing an internal communication to all personnel from the department of the person referred to in the complaint or from those departments deemed appropriate, stating that the investigation has been completed and has concluded that the facts were not accurate or truthful, or that the behaviour did not constitute any unlawful conduct whatsoever.

5. Version control

Version	Date	Modifications
1	15/06/2023	Approval of the Policy.

ANNEX 1. External reporting channels

Pursuant to Spanish *Law 2/2023, of 20 February, regulating the protection of persons who report breaches of law and the fight against corruption*, any actions or omissions included within the scope of application of this Policy may be reported to the competent Independent Whistleblower Protection Authority, either directly or after reporting via the corresponding internal channel.

Below is a table with the different independent authorities that protect whistleblowers with powers in Spain:

Whistleblower Protection Authorities	
European Union Authority	
<i>Name</i>	European Anti-Fraud Office (OLAF)
<i>Contact details</i>	https://anti-fraud.ec.europa.eu/index_en
Spain Authority	
<i>Name</i>	Autoridad Independiente de Protección del Informante, A.A.I.
<i>Contact details</i>	
Catalonia Authority	
<i>Name</i>	Oficina Antifrau de Catalunya
<i>Contact details</i>	https://www.antifrau.cat/
Andalusia Authority	
<i>Name</i>	Oficina Andaluza contra el Fraude y la Corrupción
<i>Contact details</i>	https://antifraudeandalucia.es/
Valencian Community Authority	
<i>Name</i>	Agencia Valenciana Antifrau
<i>Contact details</i>	https://www.antifraucv.es/buzon-de-denuncias-2/
Balearic Islands Authority	
<i>Name</i>	Oficina de prevenció i lluita contra la corrupció a les Illes Balears
<i>Contact details</i>	https://www.oaib.es/