



In compliance with Law 2/2023, of February 20, on the protection of persons who report regulatory breaches and the fight against corruption, which transposes into the Spanish legal system Directive (EU) 2019/679 of the European Parliament and of the Council, of October 23, 2019, commonly known as the Whistleblowing Directive, as well as Article 31 bis of Law 10/1995, of November 23, of the Criminal Code, HIPERBARIC has implemented an Internal Information System, with the aim of creating an information channel in which any interested party can report information about irregularities.

HIPERBARIC's Administrative Body has designated an Internal Information System Manager, who will be the person in charge of admitting or not admitting complaints, and if necessary, processing all communications received through our communications channel.

- ✓ **Submission of communications:** In the event that you become aware of the commission of any breach by HIPERBARIC employees, or have reasonable grounds to believe that one is being committed, this circumstance should be reported to the Internal Information System Manager by email at [canaldedenuncias@hiperbaric.com](mailto:canaldedenuncias@hiperbaric.com).

Likewise, anonymous communications may be submitted if deemed appropriate.

- ✓ **Protection against retaliation:** HIPERBARIC is fully committed to Compliance, and has zero tolerance for the commission of irregularities.

In this respect, HIPERBARIC formally undertakes to prohibit any type of retaliation against whistleblowers acting in good faith. Furthermore, under no circumstances will the personal data of the whistleblower be disclosed to the person reported.

- ✓ **Matters subject to communication:** The whistleblower will enjoy all the protection mechanisms for communications made in good faith related to the following matters:
  - Public procurement;
  - Financial services, products, and markets;
  - Prevention of money laundering and financing terrorism;
  - Product safety and compliance;
  - Transport security;
  - Environmental protection;
  - Radiation protection and nuclear safety;
  - Food and feed safety, animal safety, and animal welfare;
  - Public health;
  - Consumer protection;
  - Protection of privacy and personal information;
  - Security of networks, and information systems;
  - Breaches affecting the financial interests of the EU; and
  - Actions related to the domestic market, including breaches of competition rules and aid granted by EU member states, as well as breaches concerning corporation tax or practices aimed at obtaining a tax advantage that

undermines the object or purpose of the applicable legislation on corporation tax.

In addition to the specific matters indicated in the above list, whistleblowers will be protected against any **action or omission** that may constitute a breach of our **Code of Ethics** or that may **constitute a serious or very serious criminal or administrative offense**, especially those related to economic losses for the Public Treasury and Social Security.

- ✓ **Processing of communications:** In general, HIPERBARIC will send an acknowledgment of receipt of the communication submitted within a maximum period of 7 days from receipt thereof and will process the communication in accordance with the internal communications management procedure. The maximum period for the processing of communications will be three months, except in cases of particular complexity, in which case the maximum period may be extended for an additional three months.

Specifically, the communications management procedure is governed by the following principles:

- Zero tolerance for the commission of irregularities;
  - Effective and diligent processing of the information received;
  - Processing of the information received based on the principles of objectivity and impartiality;
  - Implementation of a secure channel for the communication and management of information;
  - Guarantee of confidentiality of the identity of the whistleblower and of any other third party mentioned in the communications, as well as of the actions carried out in the management thereof;
  - Access by the minimum necessary number of employees to the content of the information received;
  - Guarantee of the protection of whistleblowers acting in good faith, preventing them from being subject to any type of retaliation, threat of retaliation or attempted retaliation, due to their status as whistleblowers;
  - Guarantee of the protection of the persons affected, who will be informed of the actions or omissions of which they have been accused, respecting their right of defense, their right to be heard, as well as guaranteeing their right to the presumption of innocence and their right to honor; and
  - Guarantee of immediate communication and collaboration with the Public Prosecutor's Office of any information that may constitute a crime.
- ✓ **External complaints:** The preferred channel to submit communications is our Internal Information System. However, if the whistleblower deems it appropriate, they may submit an external communication to the Independent Whistleblower Protection Authority, and may also make a public disclosure, in very specific cases.
  - ✓ **Queries and clarifications:** HIPERBARIC is at the disposal of all interested parties, who may send any queries or request any clarification related to this Policy, by submitting a request to the Internal Information System Manager by email at [canaldedenuncias@hiperbaric.com](mailto:canaldedenuncias@hiperbaric.com). Further information on our ethical values and internal standards can also be found in our Code of Conduct, available on our corporate website.

In witness whereof, I hereby sign this declaration.

A handwritten signature in blue ink, appearing to be 'H. Baric', written over a horizontal line.