

# ASOCIACION ECOTIC ENVASES



## REGULATIONS OF THE INTERNAL INFORMATION CHANNEL

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## 1. INTRODUCTION AND REGULATORY FRAMEWORK

### Introduction

This Internal Reporting Channel has been implemented with the purpose of establishing an effective mechanism through which all individuals connected with the entity can help detect illicit activities within it.

Through this channel, anyone related to the entity, whether they are members of its governing bodies, employees, freelancers, external collaborators, suppliers, or, in general, any person who has a direct or indirect relationship with the entity, may report any irregularities they become aware of.

Users of the Channel must use it responsibly and prudently. Unfounded or bad faith reports are not permitted and may result in applicable legal and/or disciplinary actions.

Furthermore, the reporting of facts by the whistleblower must be respectful and conducted with due decorum. ECOTIC ENTIDAD ADMINISTRADORA, SL is not responsible for any derogatory comments that the whistleblower may make against third parties.

Employees and managers are usually the first to detect possible irregularities within the organization they work for. However, they may choose not to voice their concerns, believing that doing so would be disloyal to the entity or their colleagues. They may also fear potential retaliation against themselves, their colleagues, friends, or family members. As a result, many people prefer to ignore conduct they consider irregular rather than report something that might only be a suspicion of wrongdoing, which would bring them no personal benefit and might instead cause them significant trouble.

In this document, ECOTIC ENTIDAD ADMINISTRADORA, SL aims to inform all individuals associated with the entity that they can—and should—report potential illicit activities through the Internal Reporting Channel, without fear of retaliation, persecution, or discrimination.

With the implementation of this Internal Reporting Channel, ECOTIC ENTIDAD ADMINISTRADORA, SL is committed to maintaining the confidentiality of whistleblowers, ensuring that all necessary technical and organizational measures have been established to protect their anonymity.

ECOTIC ENTIDAD ADMINISTRADORA, SL is committed to thoroughly investigating all reported facts.

The existence of this channel does not preclude the submission of reports through other external channels, whether at the national or regional level, that are currently in place or may be implemented by the competent authorities, in accordance with Law 2/2023 of February 20, on the protection of individuals who report regulatory infringements and the fight against corruption.

### Regulatory Framework

- European Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of persons who report breaches of Union law, regardless of how such breaches are classified under national law. Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones, normativas y de lucha contra la corrupción.
- Law 2/2023 of February 20, on the protection of individuals who report regulatory infringements and the fight against corruption.
- Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (General Data Protection Regulation).
- Organic Law 3/2018 of December 5, on the Protection of Personal Data and guarantee of digital rights.
- Organic Law 7/2021 of May 26, on the protection of personal data processed for the purposes of the prevention, detection, investigation, and prosecution of criminal offenses and the execution of criminal penalties.

## **2. OBJECTIVE**

The objective of the Internal Reporting Channel is to raise awareness among all individuals connected with ECOTIC ENTIDAD ADMINISTRADORA, SL so that, upon having certainty or a well-founded suspicion that an unlawful act is being committed within the organization, according to the provisions outlined in Section 3, "Scope of Application," of this regulation, they report it confidentially so that it may be investigated.

Its purpose is to ensure that, should conduct arise that could pose a criminal risk, it can be addressed in a professional and confidential manner, adopting the appropriate measures to protect the interests of ECOTIC ENTIDAD ADMINISTRADORA, SL, the whistleblower, and to ensure effective compliance with the law.

## **3. MATERIAL SCOPE OF APPLICATION**

The material scope of application of this channel, in accordance with Article 2 of Organic Law 2/2023 of February 21, is the protection of natural persons who report, through this channel, any actions or omissions that may constitute breaches of European Union law, as detailed below:

Acts of the European Union listed in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019, falling within the following areas:

- Public procurement
- Financial services, products, and markets
- Prevention of money laundering and terrorist financing
- Product safety and compliance
- Transport safety
- Environmental protection
- Radiation protection and nuclear safety
- Food and feed safety, animal health and animal welfare
- Public health
- Consumer protection
- Protection of privacy and personal data, security of networks and information systems
- Financial interests of the Union
- Breaches related to the internal market

In addition, Organic Law 2/2023 of February 21 extends the scope of the acts listed in Directive (EU) 2019/1937 to include the following:

- Financial interests of the Union
- Competition and state aid
- Corporate tax and tax fraud
- Public Treasury and Social Security
- Labor law concerning occupational health and safety
- Actions or omissions that may constitute a criminal offense or a serious or very serious administrative offense

#### **4. PERSONAL SCOPE OF APPLICATION**

The personal scope of application applies to whistleblowers who have obtained information about breaches in a work-related or professional context, including, in any case:

- Employees working for others.
- Self-employed individuals.

- Shareholders, participants, and individuals who are part of the entity's administrative, management, or supervisory body, including non-executive members.
- Any person working for or under the supervision and direction of contractors, subcontractors, and suppliers.
- Individuals who have obtained information within the framework of a work or statutory relationship that has already ended, such as volunteers, interns, trainees—regardless of whether they received remuneration—as well as those whose employment relationship has not yet begun, provided the information was obtained during the selection or pre-contractual negotiation process.
- Legal representatives of employees in the exercise of their advisory and support functions to the whistleblower.
- Natural persons who, within the organization where the whistleblower provides services, assist them in the process.
- Natural persons related to the whistleblower who may suffer retaliation, such as co-workers or family members of the whistleblower.
- Legal entities for which the whistleblower works or with which they maintain any other type of relationship in a work-related context or in which they hold a significant stake.

## **5. PERSONS AND ENTITIES INVOLVED IN THE MANAGEMENT OF THE INTERNAL REPORTING CHANNEL**

In accordance with the regulations governing the Internal Reporting Channel, the Administrative Body of ECOTIC ENTIDAD ADMINISTRADORA, SL has appointed the position of System Manager to the entity's Mrs. ESTEFANIA CUEVAS GÓMEZ.

## **6. MEANS OF REPORTING**

To access the Internal Information Channel, a link has been added to our website: <https://ecotic-envases.es/>

The Internal Information Channel supports two types of communication:

- Standard via web: These are reports submitted directly into the channel in written form through the channel's URL.
- Manual: These are reports manually entered through the management BackOffice, which may originate from physical documents or in-person meetings.

The management of the Internal Reporting Channel is carried out by the company Data Protection Consulting & Enterprises Solutions, SL, which also acts as the Data Protection Officer for ECOTIC ENTIDAD ADMINISTRADORA, SL.

## **7. REQUIREMENTS OF THE REPORT**

Below are the requirements that the report must include:

- Select the category that best fits the nature of the report.
- Identify the position held by the suspected person or persons.
- Specify the relationship with ECOTIC ENTIDAD ADMINISTRADORA, SL.
- Identify the whistleblower (provided the report is not anonymous), including the following details:
  - Full name.
  - An email address for communication.
  - Contact phone number.
- Information about the person or persons being reported: Full name and position held.
- Full name and position of any witnesses, if applicable.
- A detailed description of the incident being reported, including any available evidence.

## **8. GROUNDS FOR NON-ADMISSIBILITY OF A REPORT**

In accordance with current regulations, a series of admissibility criteria have been established for reports. Based on these criteria, the following will not be admitted:

- Reports concerning facts or behaviors that do not fall within the material scope of application of this Regulation.
- Reports submitted by individuals who are not included in the personal scope of application of this Regulation.
- When the reported facts do not constitute a violation of the legal system, nor breach the Code of Ethics, or any internal policies, rules, agreements, or procedures of ECOTIC ENTIDAD ADMINISTRADORA, SL.
- Reports that are manifestly unfounded.
- When there is reasonable evidence that the data on which the report is based was obtained unlawfully.
- When the reported facts are completely implausible.

- Reports that are based on previously dismissed communications through any internal information channel, or that merely reproduce a previous report already dismissed or duly investigated.
- Reports concerning interpersonal conflicts.
- Reports based solely on rumors and/or not supported by specific or concrete suspicions or evidence.
- Reports concerning public facts (public information).
- Reports on facts or behaviors that are already under police or judicial investigation.

Nonetheless, ECOTIC ENTIDAD ADMINISTRADORA, SL reserves the right to admit for processing any report that, despite not meeting the above admissibility criteria, involves an exceptional circumstance.

## 9. RIGHTS AND OBLIGATIONS OF THE WHISTLEBLOWER

- Right to be informed about the existence of the channel

ECOTIC ENTIDAD ADMINISTRADORA, SL will inform on its website about the existence of the channel, the channel's regulations, and the procedure for submitting and managing reports.

- Right to confidentiality

The identity of the whistleblower will remain confidential and cannot be disclosed without their express consent to anyone who is not authorized to receive and manage reports, except as required by EU law or Spanish regulations in the context of investigations carried out by authorities or in judicial proceedings.

- Right to remain anonymous

The whistleblower has the right to submit a report anonymously through the Channel. ECOTIC ENTIDAD ADMINISTRADORA, SL guarantees that the report will be processed in the same manner as if it were not anonymous.

In such cases, the whistleblower cannot be contacted directly but may access the platform using their credentials to receive communications, provide additional information, and view the status of the proceedings, just as if the report were not anonymous.

- Right to the protection of personal data

The personal data collected through this Internal Information Channel will be processed in accordance with Regulation (EU) 2016/679 (GDPR), Organic Law 3/2018 (LOPD-GDD), and Organic Law 7/2021.



ECOTIC ENTIDAD ADMINISTRADORA, SL guarantees that all technical and organizational measures have been implemented to ensure an appropriate level of security, as established by Law 2/2023.

- Right to protection

Whistleblowers are entitled to protection, provided the following conditions are met:

- a) They have reasonable grounds to believe that the information reported is true at the time of disclosure, even if they do not provide conclusive evidence, and that the information falls within the scope of this law.
- b) The report or disclosure has been made in accordance with the requirements set out in Law 2/2023.

**The following individuals are expressly excluded from the protection provided by this law:**

- a) Those who report or disclose information that has been deemed inadmissible through any internal reporting channel or for any of the reasons stated in Article 18.2.a) of Law 2/2023.
- b) Reports related to personal conflicts or affecting only the whistleblower and the individuals referred to in the report.
- c) Information that is already entirely publicly available or merely constitutes rumors.
- d) Information regarding actions or omissions not covered under Article 2 of Law 2/2023.

- Right to protection from retaliation

Under no circumstances will retaliatory actions be taken against the whistleblower, even if investigations reveal that no violation of applicable regulations occurred, as long as the whistleblower acted in good faith. This means that any person committing retaliatory actions will be subject to sanctions.

The prohibition of retaliation is a right that guarantees the whistleblower's protection throughout the entire reporting process. Below are examples of actions that may be considered retaliatory:

- Suspension of employment, dismissal, or termination of the employment or statutory relationship, including non-renewal or early termination of a temporary contract after the probationary period; early termination or cancellation of goods or services contracts; imposition of disciplinary measures, demotion, denial of promotion, or any substantial change to working conditions; failure to convert a temporary contract into a permanent one when there is a legitimate expectation of permanent employment. These measures will not be considered retaliation if they are based on verified circumstances, actions, or violations unrelated to the report and are within the lawful exercise of management authority.

- Physical or moral harm, including reputational damage, particularly on social media; financial loss, coercion, intimidation, harassment, or social ostracism; any unfavorable treatment.
- Anonymous disclosure of information with the intent to identify the whistleblower and subject them to hostility in the workplace.
- Defamation outside the workplace.
- Negative evaluations or references regarding professional performance.
- Blacklisting or dissemination of information in a specific sector that hinders or prevents access to employment or contracting.
- Denial or cancellation of licenses or permits.
- Denial of training opportunities, courses, and similar.
- Discrimination or unfair treatment.
- Citing the existence of a confidentiality clause between the whistleblower and the Organization to penalize the whistleblower for breaching it.
- Right to be informed of the resolution or closure of the report  
The whistleblower must be informed of the status, resolution, or closure of the report.
- Obligations of the whistleblower
  - The whistleblower is obligated to act in good faith.
  - Provide all relevant data and documents related to the reported facts.
  - Commit to maintaining the confidentiality of all matters related to the submitted report.

## 10. RIGHTS OF THE REPORTED PERSON

- Right to receive information

The reported person has the right to be informed as soon as possible that they are subject to an investigation as a result of a complaint filed against them. The communication must include the following information:

- The body responsible for handling the matter.
- The facts reported.
- The rights of the reported person.
- The procedure for processing the complaint.

The reported person also has the right to be informed of the dismissal or resolution of the filed complaint.

- Right of access

The reported person has the right to access all data contained in the case file, with the exception of the identity of the whistleblower and other individuals affected by the case.

- Right to rectification

The reported person has the right to rectify any incorrect personal data.

- Right to be heard

The reported person has the right to be heard at any time.

## **11. CONFLICT OF INTEREST**

If a complaint directly affects individuals who may actively participate in its management and investigation, they will be automatically excluded from the entire investigation and analysis process until its resolution. This measure is taken to avoid any potential conflict of interest or incompatibility and to ensure the objectivity and independence of the actions carried out by the Oversight Body.

Excluded members are required to maintain the highest level of confidentiality regarding the complaint and are strictly prohibited from directly or indirectly accessing any information about the identity of the whistleblower or the ongoing investigation process.