
 <b>Protocol for Ethics Channel management, internal investigations and corporate reactions (IR no. 4.1.1)</b>	Date of approval: 28/12/2020
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**Protocol for Ethics Channel management, internal investigations and corporate reactions**  
**COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L.**

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## Art. 1 Subject matter

1. In accordance with current legislation, and in order to foster a corporate culture based on ethical and regulatory compliance, as well as to prevent, discover and react to breaches of the law, the Code of Ethics, the protocols and policies that develop it and other internal rules, COMSA CORPORACIÓN DE INFRAESTRUCTURAS, S.L. (hereinafter "**COMSA CORPORACIÓN**") has a **Whistleblowing Management System** (or "**WMS**").
2. The WMS includes the Ethics Channel, the communication tool that allows both the internal personnel of COMSA CORPORACIÓN and its Group companies<sup>1</sup> and third parties to inform the Organisation of any situation of breach of the law, the Code of Ethics or other internal regulations of COMSA CORPORACIÓN by reporting situations of risk or ethical or regulatory non-compliance. Hereinafter, COMSA CORPORACIÓN and its group companies as a whole will also be referred to as the "**Organisation**" or the "**Group**".
3. This Protocol develops the provisions of the *Whistleblowing Management System Policy (Ethics Channel)* (IR no. 4.1), describing, on the one hand, the operation and requirements to which the WMS is subject in COMSA CORPORACIÓN and the Group companies and, on the other, the procedure to be followed for its correct management, as well as for the investigation and, where appropriate, sanctioning of any infractions committed.

## Art. 2 Scope

1. The members of the governing body, all directors and all employees of COMSA CORPORACIÓN and its Group companies (hereinafter, the members of the governing body, the directors and employees of COMSA CORPORACIÓN and its Group companies are referred to individually or jointly as "**members**" or "**members of the Organisation**") are obliged to immediately communicate, through any of the communication channels established in the Organisation, information or documentation that they have received and which is related to a possible breach of the Law, Code of Ethics or any of the protocols and policies that develop it.


<sup>1</sup> An updated list of the Group companies to which the COMSA CORPORACIÓN Compliance Model applies is published on the COMSA CORPORACIÓN website: [www.comsa.com](http://www.comsa.com).

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2. The scope of this Protocol shall extend to all other natural persons who, in a professional, employment or business context, detect possible infringements (regardless of whether or not the employment, professional or business relationship has ended). In other words, its scope shall also extend to any third party, including, but not limited to, suppliers, distributors, external collaborators, customers and persons related to the Whistleblower who may suffer retaliation.
3. Henceforth, any person, including those mentioned in this article 2, who reports a breach of the law, the Code of Ethics or any other internal COMSA CORPORACIÓN regulation through the Ethics Channel will be referred to as a "**Whistleblower**".

### **Art. 3 Means of communication**

1. COMSA CORPORACIÓN places the Ethics Channel at the disposal of the Whistleblower, which is the preferred channel for reporting conduct that may be a breach of the law, the Code of Ethics or internal regulations. The Ethics Channel has the following information communication channels:
  - E-mail address: [comisiondeetica@comsa.com](mailto:comisiondeetica@comsa.com)
  - Web form, which **guarantees the anonymity** of the Whistleblower, by accessing the following link:  
<https://www.comsa.com/en/sustainability/ethics-and-compliance/>
2. The Ethics Channel can also be used to make enquiries about the functioning of the WMS or about COMSA CORPORACIÓN's Compliance Model.
3. Likewise, the Whistleblower has the possibility of reporting information about any breach of the law to a whistleblower protection authority, either directly or after having reported the information through COMSA CORPORACIÓN's Ethics Channel, for example, because he or she considers that the breach cannot be dealt with effectively or there is a risk of retaliation. For more information on external channels, see **Annex I** to this Protocol.
4. Reports may be communicated through the Ethics Channel. In addition, the Whistleblower may also request a face-to-face meeting with the Ethics Commission within a maximum of seven (7) working days.


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5. In the event that employees, managers, superiors, directors or shareholders of COMSA CORPORACIÓN or Group companies receive a report of a potential infringement through other channels, they must likewise maintain the utmost confidentiality, avoiding, among other things, revealing any information that could allow the Whistleblower, the reported person or the persons affected to be identified, and must immediately forward it, through the aforementioned channels, to the Ethics Commission.
6. Reports may be made by name, with identification of the Whistleblower, or completely anonymously. In all cases, the guarantees and principles provided for in this Protocol shall be respected.
7. Queries will always be nominative, in order to be able to facilitate a response to the Whistleblower. In the event that the Whistleblower does not provide his or her personal details, the query will not be processed as it is impossible to provide an answer.

#### **Art. 4 Guarantees and protective measures**

Within the framework of the communications received through the authorised channels, the rights of Whistleblowers and reported persons detailed in the *Whistleblowing Management System Policy (Ethics Channel)* (IR no. 4.1) are guaranteed and are set out below:

- **Whistleblowers shall have** the right not to have their identity disclosed without their express consent to unauthorised persons, to be free from retaliation for having made a report in good faith and to receive acknowledgement of receipt and information on the status of their report within the relevant time limits.
- **The reported persons** shall have the right to the presumption of innocence and the right to honour, to be heard, to confidentiality, defence, access to the file (with the limitations provided for by law), objectivity and impartiality in decision-making. They shall also have the right to due process, with respect for the applicable legal provisions and internal regulations, respect for time limits and the adoption of measures proportionate to the seriousness of the facts that have occurred. They shall have the right to know the results of the investigation and the applicable corrective measures.


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## Art. 5 Means and resources

1. COMSA CORPORACIÓN will provide the Ethics Commission with the resources and means necessary to carry out the investigation in accordance with the seriousness of the risk identified. Specifically:
  - **Technical means:** technological or similar devices should be provided to enable him/her to carry out his/her functions and gather information for the investigation. Such devices shall be able to ensure the confidentiality, integrity and availability of information.
  - **Human resources:** the Ethics Commission may have collaborators in the development of the research.
  - **Financial resources:** it must assume the amount of the expenses accruing from the investigation, including technical and human resources, as well as other expenses, such as travel allowances, transport, catering, etc., or expert reports, office expenses, etc. In the event that external advisors have been engaged, he shall pay them for the services rendered, in accordance with the terms of the contract.
2. COMSA CORPORACIÓN will guarantee that the Ethics Commission and/or the people who advise it do not receive any type of reprisal for the performance of their duties. In the event of such a situation, COMSA CORPORACIÓN will act accordingly to prevent the situation from continuing.

## Art. 6 Management of reports: general procedure


1. Upon receipt in the Ethics Channel, the Ethics Commission will assess the category of risk and determine whether the report (of which it may become aware through any of the existing communication channels) is related to:
  - Infringements related to the Code of Ethics and/or COMSA CORPORACIÓN's internal regulations.
  - Any act or omission that could constitute a serious or very serious criminal or administrative offence or infringement of European Union law.
  - Infringements or irregularities of a financial or audit nature.

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2. The receipt of any report necessarily entails its annotation in the WMS.
3. No report will be left unaddressed.

### **Art. 7 Handling of reports: sending of notification of receipt of the *report***


1. Upon receipt of the report, the Ethics Commission shall meet, as soon as possible, to assess and determine its importance. Acknowledgement of receipt of the report will be provided to the Whistleblower within seven (7) calendar days of its receipt in the Ethics Channel.
2. In order to provide the Whistleblower with the corresponding acknowledgement of receipt, the Chairman of the Ethics Commission shall send him/her one of the following communications depending on the preliminary assessment made by the Ethics Commission, a draft of which shall be provided to him/her by the Secretary:
  - a. If the report is inadmissible because it does not concern one of the matters described in Article 6 of this Protocol, a communication shall be sent to the Whistleblower indicating the decision.
  - b. In the case of a query subject to the Ethics Channel, a response will be prepared and sent to the Whistleblower, with a record of the response provided together with the query received. The Whistleblower must also be informed of the completion of the query process.
  - c. In the case of a communication that is not the subject of the Ethics Channel but is the subject of other COMSA CORPORACIÓN or Group companies, a communication will be sent to the Whistleblower in order to inform him/her of the suggested destination of the communication. In the event that the other bodies or departments detect any of the behaviour referred to in Article 6 of this Protocol, they shall immediately inform the Ethics Commission, which shall initiate the proceedings. In any case, the Whistleblower shall be informed of the closure of the report or the initiation of proceedings and, in the latter case, of the start of the investigation.
  - d. When the report is considered relevant but its content is insufficient, incomplete, or does not provide the necessary detail to enable the investigation of the case to begin, a communication will be sent informing the Whistleblower of the acceptance of the communication or report and requesting additional information as appropriate. Subsequent to this communication, once the requested information

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has been collected, a communication will be sent to the Whistleblower notifying him/her of the initiation of the case and the start of the investigation or the dismissal of the report, as the case may be.

- e. When it is considered that the report is relevant and the information or documentation provided is sufficient for the initiation of proceedings and the start of the corresponding investigation, then a communication will be sent notifying you of the initiation of proceedings.
3. Upon receipt of the report and as soon as the information concerning the reported persons no longer jeopardises the follow-up of the report, the reported persons shall be informed that the Ethics Commission has received a report about them. The identity of the person making the notification shall not be made public, in so far as this is legally permissible. In any case, the persons reported will be informed before the end of the investigation so that they can make statements and provide the evidence they deem appropriate in their defence, complying in all cases with the rights stipulated in the *Whistleblowing Management System Policy (Ethics Channel)* (IR no. 4.1).
  4. The Chairman of the Ethics Commission shall document, with the assistance of the Secretary, the reasons for closing the file or for initiating the file, ensuring that this document is recorded in the Whistleblowing Management System.
  5. After admitting the report or during the course of the investigation, the Chairman of the Ethics Commission may request the Human Resources Department to take appropriate measures to prevent and avoid possible retaliation against the Whistleblower.
  6. The Ethics Commission may also take, or request the relevant department to take, such precautionary measures as it deems necessary on any of the following grounds where there are reasonable grounds to do so:
    - a. To prevent the continuation or repetition of the alleged infringements; or
    - b. Ensure effective investigation of the facts.
  7. Both protective measures and precautionary measures may be adopted, modified or even withdrawn at any time during the course of the investigation, depending on how it evolves.




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8. The report must be sent immediately to the Public Prosecutor's Office when the facts could constitute a crime or, if the facts affect the financial interests of the European Union, to the European Public Prosecutor's Office, except in the event that COMSA CORPORACIÓN could be held criminally liable for the offence committed.
9. In the latter case, and in order to respect the right not to self-incriminate as recognised in art. 24 of the Spanish Constitution, COMSA CORPORACIÓN will assess whether it will also provide the information to the Public Prosecutor's Office. In the event of any doubt as to the criminal liability of COMSA CORPORACIÓN or any of the Group companies, this question will be assessed once the investigation has been completed and, if they are not criminally liable, the information will be sent to the Public Prosecutor's Office, stating the reason for not having passed it on previously.

### **Art. 8 Issuance of the Report on the report**

1. Once the case has been opened, the Secretary of the Ethics Commission, under the supervision of the Chairman, and with the support of the departments of COMSA CORPORACIÓN and the companies in its group that it deems appropriate in view of the specific circumstances of the case, will draw up a Report on the report, which will contain the following points:
  - Descriptive information on the report including the Unique Identification Number of the report and its date of receipt.
  - Data provided in the report with the discrimination of objective and subjective data.
  - Assessment of the content of the report and the reliability of the Whistleblower.
  - Analysis of the information and integration of the report with expression of the most likely and highest risk hypotheses.
  - Measures proposed or already taken, where the Chairman of the Ethics Commission has deemed them necessary or desirable for reasons of urgency.
  - Proposal for action.
2. Once the Report on the report has been drawn up and reviewed by the Chairman of the Ethics Commission, the Secretary shall distribute it to the rest of the members of the Committee so that they may express what they consider appropriate and ratify its content in a collegiate manner.




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3. In the event that the Ethics Commission considers that any of the following cases are met, the procedure shall be closed, with the subsequent communication to the Whistleblower:
  - i. The reported facts lack any verisimilitude.
  - ii. The facts described above do not constitute any breach of the law, the Code of Ethics or other internal regulations.
  - iii. The communication is manifestly unfounded or there are indications that the information in the report has been obtained through the commission of a criminal offence, in which case an investigation into the latter will be opened.
  - iv. The communication does not contain significant new information on an infringement compared to the information in a previous report, in respect of which the investigation has been concluded, unless there are new factual or legal circumstances that justify a different follow-up.
4. If this is not the case, the Ethics Commission will continue to investigate the report.
5. The Secretary is responsible for ensuring that the documentation relating to the investigation of the case, including the report, the communications, the minutes of the investigation and even the Report on the report are stored in the Whistleblowing Management System, giving the relevant instructions where appropriate.

#### **Art. 9 Internal investigations**

1. Where the Ethics Commission finds that the report received is relevant and credible, an internal corporate investigation shall be ordered. Its instruction shall be conducted by the Secretary of the Ethics Commission.
2. A maximum period of three (3) months from the receipt of the communication shall be allowed for the investigation to be carried out and for a response to be provided to the Whistleblower on the investigative actions carried out since the report was received.

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3. In cases of particular complexity, the time limit for responding to the investigation proceedings may be extended by an additional three (3) months, i.e. the total duration of the investigation may be up to a maximum of six (6) months in total from the receipt of the report.
4. In any case, the investigation shall be extended until such time as the origin of the risk and the strategy to be applied have been identified within the time limits mentioned above.
5. The Ethics Commission shall allocate the necessary technical, human and financial resources to carry out an investigation commensurate with the seriousness of the risk identified.
6. Depending on the characteristics of the case, the Ethics Commission may rely on research collaborators from within the organisation or external professionals. It is also possible that the research is of a mixed nature. In any case, the Ethics Commission shall ensure that the collaborator has the necessary resources to be able to carry out his or her function, and shall be assisted by the Secretary of the Committee.
7. All collaborators will be required to sign a confidentiality agreement and a declaration of no conflict of interest prior to providing any documentation related to the research.
8. In those cases in which personal data is communicated between Group companies or, if they exist, to COMSA CORPORACIÓN 's offices located abroad, the provisions of both Spanish legislation on personal data protection and the similar legislation of the foreign country must be complied with.
9. At the beginning of the internal investigation, the Registrar shall draw up a plan of action, which shall include those interviews necessary to clarify the facts, taking into account the order of the interviews, their preparation, possible spontaneous confessions and the manner in which the interviews will be conducted. In any event, the reported person must be given the opportunity to make a statement and provide any evidence he/she deems necessary for his/her defence before the investigation is completed.

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10. In addition to the interviews, the internal investigation may examine the documentation—in any format and always within the limits established in the legal regulations—that may be relevant to the ongoing investigation.
11. Minutes shall be taken by the Secretary of the Ethics Commission at the end of each meeting and shall be signed by all those present at the corresponding session.
12. Upon completion of the internal investigation, the Secretary shall issue a written report with the conclusions reached. This report shall be forwarded to the Ethics Commission, which shall ratify it as a collegiate body, attaching the Report on the report. These documents shall be recorded in the Whistleblowing Management System. The investigation report and conclusions shall propose, where appropriate, disciplinary measures.

### **Art. 10 Resolution**

1. Once the investigation report and the report on the report have been received, it is up to the Ethics Commission to take the relevant decisions on the case reported.
2. Upon completion of the investigation of a possible breach, the Ethics Commission shall adopt a resolution, which may consist of the following:
  - a. File closed on the grounds that there has been no non-compliance.
  - b. Proposal:
    - i. Sanctions or penalties in the event of a breach of the law, the Code of Ethics or internal regulations, as well as in the event of a false report.
    - ii. To apply corrective measures or to convert the precautionary measures adopted into definitive measures, which will be monitored by the Ethics Commission.
3. Agreed actions will be documented and recorded in the Whistleblowing Management System. In this regard, the Ethics Commission shall order the disciplinary measures that are legitimate and proportionate to the facts by virtue of the regulations in force and, in the event of affecting members of the Organisation, shall inform the Human Resources Department for their appropriate execution within the applicable labour

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framework (see art. 6 of the Protocol on the Rights and Duties of Members of the Organisation).

4. In the event that the person responsible is an executive, director, partner or shareholder of COMSA CORPORACIÓN or of the Group's companies, they may be sanctioned in accordance with the provisions of the relevant legislation in force, and the Board of Directors shall be responsible for imposing the appropriate sanction or penalty.
5. In the event that the responsible person is a supplier of the Group or a third party, the provisions of the relevant legislation in force shall be complied with. In this case, the Legal Department shall be responsible for imposing the corresponding sanction or penalty.
6. The Ethics Commission shall make recommendations to improve internal controls that have been found to be deficient and submit them to the management body on a half-yearly basis for assessment and implementation. To this end, the Ethics Commission shall request the necessary information from the departments or areas of activity affected by the irregularities discovered.

#### **Art. 11 Communication to the Whistleblower and blocking of data**

1. The Chairman of the Ethics Commission shall inform the Whistleblower by formal letter of the completion of the investigation, indicating whether or not there has been a breach of the rules affecting COMSA CORPORACIÓN and its Group companies. Likewise, the records in the Whistleblowing Management System relating to the file will be blocked. Reports that have not been acted upon shall be recorded in anonymised form.
2. The letter referred to in the previous paragraph shall be sent to the attention of the Whistleblower by means of a *buropax* (registered fax) sent with acknowledgement of receipt and certified text or by e-mail.

Alternatively, and if the circumstances of the case so require, the means used to send the communication to the Whistleblower could be hand-delivery, at the workplace itself, with acknowledgement of receipt.


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## Art. 12 Communication to the reported person

1. In the case of reports in respect of which the Ethics Commission has opened a case, the Chairman of the Ethics Commission shall inform the reported person of the report and inform him/her of the investigation carried out and the conclusions reached by means of a formal letter, which may be sent in addition to other communications notifying the reported person of the adoption of the appropriate contractual, disciplinary or judicial measures.
2. The letter referred to in the previous paragraph shall be sent to the attention of the reported person by means of a *buropax* sent with acknowledgement of receipt and certified text or by e-mail. Alternatively, and if the circumstances of the case so require, the means used to send the communication to the reported person could be hand-delivery, at the workplace itself, with acknowledgement of receipt.


## Art. 13 Measures

1. In accordance with the provisions of the Code of Ethics of COMSA CORPORACIÓN and its Group companies, as well as the provisions of this Protocol, all members of the Organisation are obliged to comply with the principles and procedures of the Compliance Model and to report any contravention of them.
2. Consequently, when the Ethics Commission detects a breach of the law, the Code of Ethics or any other COMSA CORPORACIÓN regulation, it will propose the disciplinary or contractual measures it deems appropriate, taking into account the seriousness of the facts.
3. Disciplinary measures of an employment-related nature must comply with the applicable regulations, without losing forcefulness or proportionality with the seriousness of the facts from which they arise.
4. If the facts have criminal law implications, the necessary measures shall be taken so that, as soon as possible, the competent public authorities are informed of the facts and all the evidence and/or clues gathered, without prejudice to the provisions of Article 7 concerning the Public Prosecutor's Office.

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## Art. 14 Protection of personal data


1. The Ethics Channel shall comply with current legislation on personal data protection and, in particular, with the provisions of EU Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016, General Data Protection Regulation ("GDPR"), Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights ("LOPDGDD") and Title VI and other provisions on data protection contained in Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption (hereinafter, "**Whistleblower Protection Act**").
2. Access to the data contained in the Ethics Channel shall be limited exclusively to the System Manager, in addition to those external persons who assist him/her in the management and processing of communications received.
3. Access will also be available to the following:
  - i. **Human Resources:** only access to information for the purpose of disciplinary action against an employee.
  - ii. **Legal services:** you will only be able to access the information for legal action on the report.
  - iii. **Data Protection Officer:** for the exercise of his or her functions.
  - iv. **Data processors:** which may be appointed, such as the external service provider of the Ethics Channel, if one has been appointed.
  - v. **Third parties:** when this is necessary for the adoption of corrective measures in COMSA CORPORACIÓN or the processing of sanctioning or criminal proceedings, as appropriate.
4. With regard to the retention of personal data in the Ethics Channel, they shall be retained only for the time necessary to decide whether to initiate an investigation into the reported facts. In any case, three (3) months after the data have been entered, they must be deleted from the Ethics Channel unless the purpose of their storage is to leave evidence of the functioning of the Whistleblowing Management System. If the report has not been acted upon, the information may only be recorded in anonymised form.

 <b>Protocol for Ethics Channel management, internal investigations and corporate reactions (IR no. 4.1.1)</b>	Date of approval: 28/12/2020
Section(s) of the Code of Ethics: 3.5; 3.6; V; 7.5	Last review: 12/06/2023
Related protocols: Compliance Function Bodies Protocol, Protocol of the rights and duties of the members of the Organisation with respect to the Compliance Model, Information Security Protocol and all substantive protocols.	Version: 3
Related policies: Whistleblowing Management System Policy (Ethics Channel).	
Main recipients: governing bodies of COMSA CORPORACIÓN and Group companies; Ethics Commission of COMSA CORPORACIÓN; Compliance bodies of Group companies; Compliance officer; DPO; Upper Management.	Supervisor: Ethics Commission; Compliance Bodies; Compliance Officer; DPO.

Personal data may also continue to be processed for the investigation of the facts reported outside the Ethics Channel.

5. If it is established that the information provided or part of it is not truthful, it must be immediately deleted as soon as this circumstance comes to light, unless this lack of truthfulness may constitute a criminal offence, in which case the information shall be kept for the time necessary during the legal proceedings.
6. Reports which are not relevant and those which, after investigation of the facts, are found to be inaccurate or untrue, or which do not constitute an offence, shall be closed, without prejudice to the fact that the data and information shall be stored in the corresponding repository.
7. No personal data shall be collected if it is not manifestly relevant to the processing of a complaint. If accidentally collected, they shall be deleted without undue delay. In no case shall personal data that are not necessary for the research be processed and, where appropriate, they shall be deleted immediately. If this information received contains special personal data, it will be deleted immediately, without any registration and processing.
8. Whistleblowers will be informed that their identity will in any case remain confidential and will not be disclosed to the reported persons or to third parties. Under no circumstances will the identity of the Whistleblower be provided to the reported person. Appropriate technical and organisational measures will also be put in place to preserve the identity and guarantee the confidentiality of the data corresponding to the reported persons and any third party mentioned in the information provided, especially the identity of the Whistleblower in case he/she has been identified. The identity of the Whistleblower may only be communicated to the judicial authority, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, disciplinary or sanctioning investigation. In particular, this fact shall be conveyed to the Whistleblower before disclosing his or her identity, unless such information could jeopardise the investigation or judicial proceedings, explaining the reasons for disclosure.
9. In accordance with current data protection regulations, the data subject and the Whistleblower, as well as third parties related to the facts, will be informed of the processing of their personal data within a reasonable period of time, in order to avoid compromising the investigation of the report. In the case of the Whistleblower, he/she will be informed through the Ethics Channel; in the case of the reported person, at the



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time of transfer of the investigation file. In relation to third parties, they shall be informed prior to the end of the investigation when they are called for an interview or, if no interview is conducted, before the end of the investigation, provided that the communication of such information is not impossible or would involve a disproportionate effort, or would make it impossible or seriously impede the achievement of the research objectives.

10. Any data subject may exercise the rights of protection of access, rectification, deletion, opposition, limitation or portability. However, if the reported persons exercise their right to object, it shall be presumed that, in the absence of proof to the contrary, there are compelling legitimate grounds for the processing of their personal data.

#### **Art. 15 WMS diagram**

The Whistleblowing Management System Diagram is attached as **Annex II** to this Protocol.

#### **Art. 16 Communication of the Protocol**

This Protocol will be available to all members of the Organisation on the COMSA CORPORACIÓN Corporate Portal and on the website [www.comsa.com](http://www.comsa.com). This Protocol shall also be the subject of appropriate communication, training and awareness-raising activities to ensure its proper understanding and implementation.

#### **Art. 17 Updating and revision**

This Protocol shall be reviewed and updated as appropriate in order to adapt it to regulatory changes, as well as any changes that may arise in the business model or in the context in which the Group operates, ensuring its effective implementation at all times.

#### **Art. 18 Validity**

This Protocol will come into force as soon as it is approved by COMSA CORPORACIÓN's governing body and will be applicable under the terms established and until its update, revision or repeal is approved.

## ANNEX I

### EXTERNAL INFORMATION CHANNELS

In accordance with the Whistleblower Protection Act, any acts or omissions within the scope of this Protocol may be reported to the competent Independent Whistleblower Protection Authority, either directly or after communication through the appropriate internal channel.

At the national level, this function is carried out by the Independent Whistleblower Protection Authority (AAI). Certain Autonomous Communities have also designated respectively independent authorities to assume functions analogous to those of the AAI, when potential infringements produce effects only in the territory of their corresponding Autonomous Community. The European Union also has external information channels.

Below is a table with the different independent authorities responsible for whistleblower protection in Spain:

Whistleblower Protection Authorities	
<b>European Union Authority</b>	
<i>Designation</i>	European Anti-Fraud Office (OLAF)
<i>Contact details</i>	<a href="https://anti-fraud.ec.europa.eu/index_es">https://anti-fraud.ec.europa.eu/index_es</a>
<b>Authority Spain</b>	
<i>Designation</i>	Independent Whistleblower Protection Authority (AAI)
<i>Contact details</i>	-
<b>Catalonia Authority</b>	
<i>Designation</i>	Anti-Fraud Office of Catalonia
<i>Contact details</i>	<a href="https://www.antifrau.cat/">https://www.antifrau.cat/</a>
<b>Andalusia Authority</b>	
<i>Designation</i>	Andalusian Office against Fraud and Corruption
<i>Contact details</i>	<a href="https://antifraudeandalucia.es/">https://antifraudeandalucia.es/</a>
<b>Valencian Community Authority</b>	
<i>Designation</i>	Valencian Anti-Fraud Agency
<i>Contact details</i>	<a href="https://www.antifraucv.es/buzon-de-denuncias-2/">https://www.antifraucv.es/buzon-de-denuncias-2/</a>

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**Balearic Islands Authority**

<i>Designation</i>	Office for the Prevention and Fight against Corruption in the Balearic Islands
<i>Contact details</i>	<a href="https://www.oaib.es/">https://www.oaib.es/</a>

# Annex II

## Whistleblowing Management System Diagram

