



General Policy for the Internal Reporting

1. Introduction

Act 2/2023 of 20 February, on the protection of persons who report breaches of regulations and the fight against corruption (hereinafter, “**Act 2/2023**”) establishes the elements that make up the Internal Reporting System. These include the Information Management Procedure, the Internal Reporting System Policy (which incorporates safeguards to protect whistleblowers) and the Internal Reporting Channel (called “*Speak Up*”).

The companies that are part of the lyntia Group, whose parent company is Global Fontibre, S.L., made up of the companies: Lyntia Networks, SAU, Gunalta ITG, S.L., Servicios Digitales Codinet, SL and Tower Net Infraestructuras, SL (hereinafter, “**lyntia Group**” or “**Lyntia**”), as part of their aim to comply with current legislation, approve and sign the present General Policy for the Internal Reporting System (hereinafter, the “**Policy**”) as part of the Internal Reporting System implemented within the Lyntia Group.

In accordance with Act 2/2023, Lyntia has agreed to the publication of the General Policy on the Internal Reporting System and the “*Speak Up*” Internal Reporting Channel on the corporate website. Also through this channel, queries can be sent regarding the lyntia Group’s Code of Ethics, which shall be processed with due diligence, in accordance with applicable regulations and procedures.

2. Definition of communication

Communication is defined as the act of sharing, consciously and in good faith, information within the material scope of application of Act 2/2023, through Lyntia’s Speak Up channel.

3. Subjective scope of Lyntia’s Internal Reporting System

This Policy has been approved with the aim of establishing the basic principles of Lyntia’s Internal Reporting System and, specifically, Speak Up, which is available to the following whistleblowers:

- Members of the organisation, who are understood to be members of the governing and executive bodies and employees of all the companies that are part of the Lyntia Group (including former employees, self-employed workers, interns and in those the selection process).
- Employees of suppliers, contractors, subcontractors or Business Partners.

4. Objective scope of Lyntia’s Internal Reporting System

Through Lyntia’s Speak Up information channel, individuals may submit communications relating to the areas covered by Art. 2 of Act 2/2023 and referring to the activity of Lyntia:



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- a) breaches of European Union (EU) Law, provided they fall within the scope of application of the EU acts listed in the Annex of Directive 2019/1937 of the European Parliament and of the Council, of 23 October 2019, and that they affect the financial interests of the EU or impact on the internal market.
- b) Within the scope of the Spanish legal system, criminal offences, serious and extremely serious administrative offences, and breaches of employment law relating to health and safety at work.
- c) Breaches of Lyntia's Compliance System.

In this regard, the following will not be processed in accordance with this Policy as they fall outside its scope of application: queries or allegations sent through Speak Up that do not relate to the subject areas detailed, such as (i) those exclusively concerning employment-related matters that do not entail a legal breach (such as personal conflicts that do not constitute harassment, incidents relating to job promotions, contract conditions, etc.) and/or (ii) complaints referring to the ordinary management of services or the like.

Lyntia has appointed the Compliance Committee as the body responsible for the Internal Reporting System and, consequently, for the management of the communications received via Lyntia's Speak Up communication channel.

5. Whistleblower rights

Lyntia establishes that Speak Up is governed in accordance with the following principles:

- **Principle of good faith.** All members of Lyntia and all third parties covered by the scope of application of the Internal Reporting System must act in good faith and must not make false accusations when raising their concerns. Good faith means providing information without malice, without regard to personal gain and in the reasonable belief that the information is true, using the means at one's disposal. Whistleblowers who provide information that is deliberately false, in bad faith, or who make allegations knowing them to be false, may be subject to disciplinary or legal actions, and shall be excluded from the protection system provided for in Act 2/2023.
- **Non-retaliation commitment** Lyntia formally declares that it will not tolerate any form of retaliation against anyone who has made use of the procedures established for the purpose of reporting irregular conduct, including when they are used anonymously.
- **Right to be informed.** The whistleblower has the right to be informed from the moment the communication is submitted. To this end, they will receive confirmation of receipt of their communication within a period of seven (7) calendar days from the day it is received. They will also be told whether or not their communication has been accepted, or, where applicable, whether an internal investigation is under way and the outcome of said investigation within a period of three (3) months from the date their communication is received. The whistleblower can monitor the correspondence logged on Lyntia's Speak Up channel.
- **Right to personal data protection.** In accordance with current Data Protection legislation, personal data must be protected and processed in accordance with Act 2/2023, of 20 February on the protection of persons who report breaches of regulations and the fight against corruption, and in accordance with current data protection legislation. The whistleblower has the right to remain anonymous when they submit a message.



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- **Confidentiality.** All necessary measures shall be taken to preserve the identity and guarantee the confidentiality of the data of all those affected by the information disclosed in the message. In particular, in the case of non-anonymous communications, the identity of the whistleblower must remain confidential throughout all stages of the investigation and resolution process. This means their data will not be disclosed to third parties or the person affected or even their hierarchical superiors.

Without prejudice to the above, the data of the whistleblower and all others involved may be disclosed to third parties if this is required to appropriately manage the investigation, and to the courts, Public Prosecutor's Office, security forces and law enforcement and any other competent authorities when this is required to undertake any legal proceedings which, where applicable, may arise as a result of the investigations conducted in relation to the complaints made.

6. Rights and duties of the affected party

- **Right to honour, the presumption of innocence and of defence.** Individuals' right to honour is firmly upheld by Lyntia. In this regard, we work hard to ensure such rights are respected, guaranteeing the right of the persons affected to defend themselves against any accusations made against them with the strictest legal guarantees.
- **Right to be informed:** The person affected shall be informed of the initiation of a procedure to investigate any illicit or illegal acts they may have committed. Within the shortest time possible, they shall be informed of the actions being investigated and every effort shall be made to ensure their legal rights of presumption of innocence and defence are respected.
- **Right to personal data protection.** In accordance with current Data Protection legislation, personal data must be protected and processed in accordance with Act 2/2023 of 20 February on the protection of persons who report breaches of regulations and the fight against corruption, and in accordance with current data protection legislation. They shall be informed that their data has been obtained through Lyntia's Speak Up channel, the purpose of which is to investigate, process and resolve any communications received. Only when necessary for the purpose of the investigation, processing and/or resolution, shall the information be disclosed to third parties in compliance with the relevant legal obligations.
- **Duty of confidentiality and collaboration:** They have the express duty to preserve confidentiality without prejudice to their right of defence. Any breach on the part of the employee of said duty shall result in the application of the corresponding disciplinary measures, without prejudice to the filing of a report for the destruction of evidence, in the most serious cases, before law enforcement agencies, the Public Prosecutor's Office or the corresponding investigating court.



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7. Lyntia's Speak Up channel

Lyntia's Speak Up channel is a secure and confidential system that enables employees and other parties covered by the subjective scope of application of Art. 3 of Act 2/2023 to report any conduct relating to the areas provided for in Art. 2 of Act 2/2023, of 20 February, on the protection of persons who report breaches of regulations and the fight against corruption.

Speak Up is located on Lyntia's corporate website and makes it possible to submit:

- **Written communications:** via email and the form identified on the website speakup@lyntia.com
- **In-person communication:** at the whistleblower's request, which will be addressed within a period of seven days.

In the event that the communication is submitted via a means other than this channel, absolute confidentiality must be upheld and the Compliance Manager must be informed immediately, and they will redirect it to Speak Up.

Speak Up enables individuals to report information anonymously, guaranteeing the protection of personal data, the confidentiality of the whistleblower and access to the information only by authorised persons.

In accordance with the scope of application of the Internal Reporting System Policy, communications or information may also be sent to (i) the Independent Whistleblower Protection Authority (A.A.I.), (ii) to the competent authorities or bodies through their respective channels set up for this purpose or (iii) to the authorities created for this purpose by the bodies and authorities of any other European Union country.

8. Personal data protection

Any data provided via Lyntia's Speak Up channel shall be used for the purpose of managing the communications related to said channel, and for conducting the necessary investigations, managing them and determining whether a breach or crime has been committed.

Access to Lyntia's Speak Up system and the data contained therein is limited exclusively to Lyntia's Internal Reporting System Administrator and the managers identified in the system. However, the Administrator may disclose the data to third parties when this is necessary to adopt any disciplinary measures or to process any appropriate administrative or legal procedures.