

**LDA AUDIOTECH SL INTERNAL COMPLAINT CHANNEL  
MANAGEMENT PROCEDURE**

**DATE 07-11-2023**

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## 1. INTRODUCTION

**LDA AUDIOTECH SL** has implemented a Code of Ethics or Whistleblower Code in which it establishes the ethical and performance principles to which it is committed in its business activity and defines the framework of behavior to be followed by the Members of the Organization in the development of their professional performance.

In order to provide an adequate response to any doubt, discrepancy or irregularity in compliance with the Code, as well as to collaborate in monitoring compliance with all the rules applicable to the Company and its Members, this Ethics Channel or whistleblower channel is activated as a channel of communication and knowledge, through the procedure regulated in this document.

The Ethics Channel is, therefore, a confidential and transparent means of communication so that both the Members of our organization, as well as other interested parties of the same, have an appropriate channel to report those behaviors that may involve any irregularity or any act contrary to the law or to the rules of behavior of the Code of Ethics and other applicable internal rules, whether committed by other Members of the Organization or by representatives or employees of companies that collaborate with our organization in its various activities.

Its purpose is to establish the necessary mechanisms to communicate and manage at an early stage any issue related to the scope, compliance or interpretation of the regulations applicable to the Organization, as well as, especially, those behaviors that could result in a crime that could entail **criminal liability for the legal entity**.

The purpose of this document is to develop the procedure for this communication channel.

## 2. DEFINITIONS:

The definitions of terms frequently used in this document are listed below:

- **Communication:** a statement by which any Member of the Organization, Business Partner or Third Party places on record a question about the scope, interpretation, or

compliance with the regulations applicable to the Organization. Depending on its content, a communication may contain a query or a complaint.

- **Consultation:** communication by which any Member of the Organization, Business Partner or Third Party requests a clarification, answer or criterion on the scope, interpretation or compliance with the regulations applicable to the Organization.
- **Complaint:** communication regarding a possible breach of the applicable regulations to the person in charge of the internal information system.
- **Complainant:** natural or legal person who is accused of an alleged non-compliance under investigation by the person in charge of the internal information system of **LDA AUDIOTECH SL.**
- **Informant:** natural or legal person with access to the Ethics Channel who makes a report.
- **Non-compliance:** behavior, active or omissive, that involves the infringement of the regulations applicable to **LDA AUDIOTECH SL.** A breach may be more or less serious, ranging from mere formal non-compliance with a requirement included in an internal rule to the commission of acts constituting a crime potentially attributable to the Organization.
- **Members of the Organization:** the members of the Administrative Body, managers, employees, workers or temporary employees or under a collaboration agreement, and volunteers of the Organization and the rest of the persons under the hierarchical subordination of any of the above.
- **Internal Information System Manager:** A single-person or collegiate body, with autonomous powers of initiative and control, entrusted, among other duties, with the responsibility of supervising the proper functioning of the Organization's Compliance Management System in general.
- **Business Partners:** any legal or natural person, other than Members of the Organization, with whom the Organization has or intends to establish any type of business relationship. This includes, but is not limited to, intermediaries such as agents or commission agents, external advisors, suppliers, customers.
- **Subjects affected by this document:** all Members of the Organization as well as Business Partners or Third Parties having a business relationship with **LDA AUDIOTECH SL.**
- **Third Party:** natural or legal person or body independent of the Organization.

### 3. SCOPE OF APPLICATION

This whistle-blowing channel is established so that the different stakeholders, such as Senior Management, Employees, partners, shareholders, persons belonging to the organization's governing body, suppliers, representatives of society in general, any person working for or under the supervision and management of contractors, subcontractors and suppliers, etc., with whom the Organization is related in a work or professional context, can communicate their doubts, suggestions, possible irregular conduct or any breach of the rules contained in the Code of Conduct, subcontractors and suppliers, etc., with whom the Organization is related in a labor or professional context, may communicate their doubts, suggestions, possible irregular conduct or any breach of the rules contained in the Code of Conduct, Anti-Corruption Policy or other internal or external regulations.

It is a confidential and even anonymous channel through which any irregular conduct taking place within the Organization can be reported:

The Ethics or Whistleblower Channel must be easily visible on our company's website and easily accessible to the members of our company and/or, failing that, in a visible place in the physical center where the company operates.

#### **4. MANAGEMENT OF THE ETHICS OR WHISTLEBLOWER CHANNEL**

The ethical or whistleblower channel is a channel hosted on an external web platform that complies with the highest standards of confidentiality and information security, and allows the anonymity of the complaints and/or queries.

The management of the Ethical or Whistleblower Channel corresponds to an external company with which the pertinent service contract has been formalized and which complies with the confidentiality and security canons in the information received through the whistleblower channel. Said entity must assume the tasks detailed below:

- a. Receipt, verification and processing of incoming communications.
- b. Management and maintenance of the file of cases received and files generated.
- c. Review and control of the operation of the Ethical or Whistleblower Channel.
- d. Periodic updating of the Procedure.
- e. Keeping of a log book of information received and of the internal investigations to which they have given rise.

#### **5. PRINCIPLES GOVERNING THE ETHICAL CHANNEL**

- I. **Obligation to communicate:** The Members of our entity, as well as other parties interested in it, who have rational and reasonable indications of the commission of an irregularity or of any act contrary to the legality, or to the applicable internal rules that the Organization voluntarily adopts, must communicate it to the Head of the Internal Information System.

In the case of persons who maintain an employment relationship with the Organization, a business relationship or the performance of a service, this obligation is considered an essential part of good faith in contractual compliance. Therefore, all employees have the obligation to inform the Head of the Internal Information System of any information or indication that a breach of the applicable regulations may have been or may be committed.

- II. **Confidentiality guarantee:** The identity of the person who reports a breach through the Ethics Channel will be treated as confidential information, and may even be anonymous. Therefore, it will not be disclosed to those who could be involved in a verification process.
- The data of the persons making the communication may only be disclosed to the administrative or judicial authorities, insofar as they may require it as a consequence of the procedure derived from the object of the communication, as well as to the persons involved in any subsequent investigation or judicial procedure initiated by and as a consequence of the same. The transfer of data will be made in accordance with the provisions of the legislation on protection of personal data.
- III. **Promotion of the Ethical Channel:** Our entity will promote the dissemination of the existence of this channel of complaints for the benefit of a better operation of its services, for which it appreciates and promotes its use.
- IV. **Whistleblower protection:** Whistleblowing, whether made by persons outside or linked to the Organization, is a conduct that the Organization encourages and appreciates, for the benefit of the best performance of its business activity, and therefore may not give rise to any negative consequence for the whistleblower.
- V. **False reports:** A false report shall be understood as: (1) a report that is not based on facts or indications from which an anomalous fact or irregular behavior may reasonably be inferred; (2) a report made even when the author is aware of the falsity of the facts and/or voluntarily misrepresents them. In the event that, as a result of the investigation, it is found that a complaint has been filed in bad faith on the basis of false or misrepresented information, it shall be verified whether there is an employment relationship with the informant and, if so, the Director or person in charge of Human Resources shall be notified so that he/she may take the disciplinary measures he/she deems appropriate.

## 6. RECEIPT OF COMMUNICATIONS

Communications to the Ethics Channel or complaints can be sent through various channels:

- a. **E-mail:** [mrubio@lda-audiotech.com](mailto:mrubio@lda-audiotech.com)
- b. **Web:** [lda-audiotech.com](http://lda-audiotech.com)
- c. **By telephone:** 952028805
- d. **Postal Address:** AVENIDA SEVERO OCHOA Nº 31, 29590, MALAGA (MALAGA)

To the attention of MACARENA RUBIO BENJUMEA

## 7. COMPLAINT MANAGEMENT SYSTEM

It includes the computer tools enabled by LDA AUDIOTECH SL to record and file the communications received and the documentation generated in its processing process.

The Complaint Management System of LDA AUDIOTECH SL has the necessary technical and organizational security measures to ensure the highest possible level of confidentiality. Information containing sensitive personal data will be treated with appropriate security measures in accordance with the provisions of the Organic Law 3/2018 of 5 December on the Protection of Personal Data and Guarantee of Digital Rights and EU Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons (hereinafter, GDPR).

The person in charge of the Internal Information System shall keep an updated list of persons with the capacity to access the information contained in the Whistleblower mailbox, stating the actions they may take, if deemed appropriate. Access to the data contained in documents processing the whistle-blowing channel shall be limited exclusively to personnel who carry out the functions of compliance, internal auditing of the Organization and, in due course, external auditing.

## **8. PROCESS FOR PROCESSING COMMUNICATIONS RECEIVED**

The processing of the communications received must be carried out in accordance with the following phases:

1. Receipt of communication.
2. Preliminary analysis of its contents.
3. Admission for processing.
4. Registration.
5. Acknowledgement of receipt.
6. Transfer or delegation.
7. Instruction or verification of the facts.
8. Resolution and proposed action.
9. Communication of the Resolution to those affected.
10. Closing of the file and preparation of reports to the governing bodies.

### **8.1 Receipt of communication.**

Communications from the Ethics Channel can be received through the different means of access to the Channel as described in section 5 of this procedure.

Once the communication has been received, the person in charge of the internal management of the complaints channel shall forward it to the person in charge of the Internal Information System, who shall act according to its content as follows:

- If the content of the communication is a consultation, the person in charge of the Internal System shall

will respond as soon as possible to the questions raised, by the same means by which the consultation was communicated;

- If the content of the communication is a consultation, the Head of the Internal Information System shall respond as soon as possible to the issues raised, by the same means by which the consultation was communicated to him/her;

## **8.2 Preliminary analysis of its contents.**

Any communication that refers to a possible non-compliance (i.e. a complaint) must be subject to a preliminary analysis by the Internal Information System Manager in order to decide on its possible admission and registration or rejection.

The person in charge of the Internal Information System shall document the reasons for admitting for processing and registering or rejecting a communication regarding a possible non-compliance, by means of a form, which may contain, depending on the case, the following information:

- Descriptive name of the complaint, including its unique reference number and date of receipt.
- Summary of data provided in the complaint, discriminating between objective and subjective data.
- Analysis of the information and documentation submitted with the complaint.
- Assessment of the content of the report and the reliability of the informant. The anonymity of the informant will be treated, in principle, as an indication of lower credibility of the reported facts.
- Decision on the admissibility of the complaint, with expression, if deemed appropriate, of the actions to be taken.
- Exceptional measures adopted, in the event that the person in charge of the Internal Information System has considered them necessary or advisable for reasons of urgency.
- Designation of the responsible instructor, if it is deemed convenient to delegate this function, by the person in charge of the Internal Information System.

In this preliminary analysis, the convenience of referring information that is not the object of this Channel or that has a different and specific procedure, if applicable, to other instances of the entity, will be assessed.

In the case of a communication that affects the actions of Members of our organization, it shall be verified in collaboration with the area that maintains the dialogue with said Member and, if applicable, it shall be forwarded to the person in charge of the Internal Information System who performs similar tasks in that organization.



In the case of communications that reveal a malfunction of any Department or Area of the Organization or a breach of commitments to customers, the channels established to deal with this type of complaints or claims shall be used, informing the informant of the transfer thereof.

It will also be decided whether it is appropriate to join the investigation to other similar proceedings already underway.

### **8.3 Admission for processing.**

In order to be admitted for processing, the complaints must contain the following information:

- The events or behaviors it affects, and their impact on the Organization, the reporting person, colleagues, Business Partners, or Third Parties.
- The elements of accreditation or proof available (documents, witnesses, etc.).

The lack of identification of the informant will not be sufficient to rule out the processing of a complaint.

In the event that the report is anonymous, the person in charge of the internal information system, in accordance with due diligence, shall assess whether to verify the facts or to reject them without further action. To do so, he/she must evaluate the appearance of veracity of the complaint and the data or indications it provides. In any case, the decision must be documented in writing.

No complaint will be processed in which, notoriously, the action that is the object of the complaint does not constitute conduct that could imply the commission of any irregularity or any act contrary to the law or the rules of conduct included in the Code of Ethics.

### **8.4 Registration.**

Complaints admitted for processing shall be recorded in a register book with a unique reference number so that it can be easily located, by completing a standardized registration form.

## **8.5 Acknowledgement of receipt.**

Once the preliminary analysis of the report has been carried out, if the informant is correctly identified in the report, the person in charge of the internal information system will proceed to acknowledge receipt of the report, with information in any of the following ways: Regardless of the categorization of the report, the person in charge of the internal information system will send the informant an acknowledgement of receipt of the report within a maximum period of 7 calendar days from the date of receipt.

If the complaint is considered irrelevant, inappropriate or unrelated to the purposes of this Procedure, an informative notification will be sent to the informant.

The informant should also be informed of the transfer to other channels for handling commercial or other complaints or claims.

If the informant decides to make an anonymous report without providing any contact e-mail, at the end of the communication process he/she will receive information in a pop-up window with the acknowledgement of receipt of the report and a reference number will be assigned to the report so that he/she can obtain information about the report in future communications.

Please note that if the informant does not provide a contact email address, which does not necessarily have to identify him/her, he/she will not be able to receive communications from our entity on the status of processing and other communications, but do not worry because we will respond within the legally established period, and you can access the follow-ups made on your complaint by accessing through the link [dabocanaldenuncia.com/LDAAUDIOTECH](http://dabocanaldenuncia.com/LDAAUDIOTECH) with the same username and password with which you filed your complaint and including the identifier number of the same.

When the complaint is considered relevant, but its content is insufficient, incomplete, or does not provide the necessary detail for the file to be opened, then a notification will be sent informing the informant of the acceptance of the communication and requesting the necessary additional information.

When the complaint is pertinent, and the information or documentation provided is

If the notification is sufficient for the initiation of the corresponding investigation of the file, then a notification will be sent informing the informant of the initiation of the corresponding investigation of the file.

LDA AUDIOTECH SL must guarantee at all times the confidentiality of the informant and the absence of reprisals against complaints made in good faith. Therefore, the identity of the informant or those circumstances that make it identifiable from the respondent will be excluded from the information provided to the respondent in the exercise of their right of access.

The period for acknowledging receipt of reports to informants should not exceed seven calendar days.

However, where there is a significant risk that such communication would jeopardize the effective investigation of the facts that are the subject of the complaint or the collection and analysis of the necessary evidence, the person in charge of the internal reporting system may include in the file a written justification for waiving this communication.

### **8.6 Transfer or delegation.**

The person in charge of the internal information system may delegate all or part of the investigation phases or request the support of specialists from the Areas or subsidiary companies to assist him/her with the investigation of complaints, if any.

These instructors shall maintain confidentiality and professional secrecy in their intervention and shall in all cases respect the principles of this procedure.

If a complaint received through the Ethics Channel falls within the scope of the Confidential Counsel's competence in matters of sexual harassment, the person in charge of the internal information system shall promptly forward it to the Confidential Counsel's Office for processing. The Confidential Counseling shall inform the Head of the Internal Information System of the closure of its procedures so that it can include them in its reports to the governing bodies.

If, at any time during the processing, it becomes known that the existence of

In the event of legal or administrative proceedings for the same facts, the person in charge of the internal information system may agree to suspend the actions of the Ethics Channel and resume them if there are relevant aspects that have not been decided in those proceedings.

### **8.7 Instruction or verification of the facts.**

The person in charge of the internal information system shall inform the person complained of the content of the complaint that affects him/her, giving him/her the opportunity to explain and prove his/her position with respect to its content.

The investigation will be carried out by the person in charge of the internal information system or the person or persons designated by him/her for this purpose, depending on the type of complaint and the verifications required. During the course of the investigation, the following actions may be carried out:

**8.7.1.** Request for clarification/additional information: where necessary, the person who made the communication shall be requested to clarify or supplement it, providing the documents and/or data that may be available to prove the existence of the irregular action or conduct.

**8.7.2.** Verification of the truthfulness and accuracy of the communication in relation to the conduct described, respecting the rights of those affected. All Members of the Organization are obliged to cooperate loyally during the verification process. The interventions of witnesses and affected persons shall be strictly confidential. Notes or reports may be requested from affected Departments or Areas.

**8.7.3.** Interview with the accused: respecting his rights, he will be informed of the content of the communication so that he can explain his version of what happened and can provide the means of proof at his disposal. Private interviews will also be held with all persons who may be involved. In any case, written minutes shall be drawn up and signed by those involved at the end of the meetings.

**8.7.4.** Depending on the nature of the facts under investigation, interviews may be conducted in the presence of a witness (supervisor, teammate or other person deemed appropriate). In this case, the witness must also sign the minutes of the meetings.

**8.7.5.** Expert reports from internal or external professionals.

**8.7.6.** Access to documents related to the reported event, including corporate e-mails of the defendant, in accordance with the rules established for this purpose.

**8.7.7.** Other actions deemed necessary during the processing.

The person in charge of the internal information system or, if applicable, the investigator, shall keep a written record of all investigation sessions and interviews conducted during the course of the investigation.

In the case of formal meetings, at the end of each meeting, a summary note shall be signed with the agreement, as far as possible, of all those present.

### **8.8 Resolution and proposed action**

Once the investigation process has been completed, the person in charge of the internal information system shall draw up a report and a conclusion or resolution. If an instructor has been involved, he/she shall submit a signed report with his/her proposed resolution, which shall also be ratified by the signature of the person in charge of the internal information system. The resolution report shall contain at least the following points:

**8.8.1.** Description of the reported case.

**8.8.2.** Actions carried out during the investigation of the file, as well as any relevant documentation analyzed that may provide evidence to support the conclusions.

**8.8.3.** Results obtained in the research.

**8.8.4.** Evaluation or qualification of the facts ascertained.

**8.8.5.** Proposal, where appropriate, of corrective measures, addressed to whoever has the capacity to decide and execute them.

The procedure must be completed in the shortest possible time, not exceeding three months from receipt of the communication or, if no acknowledgement of receipt was sent to the informant, three months from the expiration of the 7-day period after the communication was made, except in cases of particular complexity that require an extension of the period, in which case, this may be extended up to a maximum of another 3 additional months.

If the resolution concludes that a Member of the Organization has committed any non-compliance, corrective measures shall be applied and, if applicable, shall be transferred to the Director or head of the Human Resources Area for the application of the corresponding disciplinary measures or, if applicable, to the Director of the Legal Counsel Area.

If the involvement is of a Business Partner supplying goods, services and/or supplies, the person responsible for the internal information system shall inform the Department or Area that has carried out the contracting or is responsible for the fulfillment of its commitments.

Regardless of the above measures, if the actions found to have been taken have

In connection with an administrative or legal action, whether the Organization is a party or not, the Legal Counsel's Office, if any, and the competent authorities shall be informed immediately.

When the content of the complaint or the investigation thereof reveals the possible existence of relevant criminal liabilities that may affect the Organization, the person in charge of the internal information system shall immediately inform the entity's management body, which shall be responsible for adopting the pertinent decisions regarding the complaint, once it has received an appropriate report on its content.

In the event that a complaint is found to have been filed in bad faith on the basis of false or misrepresented information by an employee, this shall be reported to the Director or Human Resources Manager for disciplinary action, as appropriate.

### **8.9 Communication of the resolution to the affected parties**

The person in charge of the internal reporting system shall communicate in writing the completion of the investigation to the informant and the reported person and his or her assessment, indicating whether or not there has been a breach of the regulations applicable to the Organization and, in particular, of its Code of Ethics.

### **8.10 Closing of the file and preparation of the logbook**

In any case, of the communications received, qualification and resolution, a record book will be created without personal data, in order to undertake the corresponding studies and reports, and to promote the correction of the situations in which it is appropriate.

## **9. PROTECTION OF PERSONAL DATA**

### **ETHICAL OR WHISTLEBLOWER CHANNEL PRIVACY CRITERIA**

#### **1. Object**

The purpose of this section of the Ethical Channel or complaints procedure is to inform the communicating parties of the data processing that will be carried out for the management and processing of the complaints submitted through it. For this purpose, the privacy criteria of the Ethical Channel will also be defined on the page

corporate website.

For the correct configuration and design of the Ethical Channel, the Organization fully complies with the applicable regulations on data protection; in particular Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and its implementing regulations.

Likewise, the Ethical Channel has been designed in accordance with Organic Law 3/2018, of December 5, on Personal Data Protection and Guarantee of Digital Rights.

## **2. Processing of your personal data and legitimacy**

The purpose of the Ethics or Whistleblower Channel is to manage the notifications received about breaches of the regulations applicable to LDA AUDIOTECH SL, committed by Members of the Organization or Business Partners, carry out the investigation of the reported facts and adopt the relevant corrective measures.

This is a confidential communication channel between Members of the Organization, Business Partners and Third Parties linked to the Organization.

The information contained in the Channel will be deleted three months after the resolution of the file and will be cancelled once the legal periods during which administrative or judicial proceedings may arise for the legal person have elapsed and, in any case, not before 10 years if the complaint is related to money laundering or financing of terrorism.

The legitimacy is given by the consent, which has been given and collected through the Ethical Channel.

## **3. Data recipients**

Only the person responsible for the internal information system of LDA AUDIOTECH SL will have access to the information submitted by the interested party, as well as the collaborators authorized by the latter (except when a management of commercial operations is requested in which the departments or areas concerned must intervene).

The data will not be transferred to third parties, unless legally required, in which case the information will be available to public administrations, judges and courts, for the attention of possible responsibilities.

#### **4. Exercise of rights**

At any time, the data subject may exercise the rights of access, opposition, rectification and deletion in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council and Organic Law 3/2018 of December 5.

In certain circumstances, interested parties may request the limitation of the processing of their data, in which case Canal Etico will only keep them for the exercise or defense of claims.

Where technically feasible, the data subject may request the portability of his or her data to another data controller.

To exercise these rights, in accordance with current legislation, interested parties may use the email account [brubio@ruybesa.es](mailto:brubio@ruybesa.es) attaching a copy of a supporting document (ID card or passport) and expressly indicating the right requested.

The person concerned may file a complaint with the Spanish Data Protection Agency, especially when not satisfied with the exercise of their rights, for more details see the website <https://www.aepd.es>.

#### **5. Principle of proportionality and minimization of data**

- Personal data collected within the framework of the Ethics Channel: Its use will be limited to what is strictly and objectively necessary to process the complaints and, where appropriate, to verify the reality of the reported facts;
- They will be processed at all times in accordance with applicable data protection regulations, for legitimate and specific purposes in connection with the investigation that may arise as a result of the complaint;
- They shall not be used for incompatible purposes;
- They shall be adequate and not excessive in relation to the aforementioned purposes.

#### **6. Limitation of data access**

Access to the data contained in these systems will be limited exclusively to the bodies entrusted with the task of carrying out compliance functions,



The company's internal audit and, in due course, the external audit.

Only when disciplinary measures may be taken against a Member of the Organization, the processing of the data will be allowed to personnel with Human Resources management and control functions.

Likewise, and as indicated above, the Organization may use the support of third party professionals, external to the Organization, for the provision of certain services related to the management of the Ethical Channel.

## **7. Security and confidentiality measures**

The Organization shall ensure that all necessary technical and organizational measures are taken to preserve the security of the recorded data in order to protect it from unauthorized disclosure or access.

To this end, the Organization has adopted appropriate measures to guarantee the confidentiality of all information and will ensure that the data relating to the identity of the informant will not be disclosed to the reported person during the investigation, respecting in any case the fundamental rights of the person, without prejudice to any action that may be taken by the competent judicial authorities.

## **10. COMPLIANCE FUNCTION COMMITMENTS**

The person responsible for the internal information system, as well as, in their support, the persons who have acted by their designation, and any person involved in the management and processing phases of the Ethics Channel or in the processing of communications, must perform the work with the utmost diligence and confidentiality, refraining from disclosing information, data or background to which they have access in the exercise of their task, as well as from using them for their own benefit or for the benefit of a Third Party.

The person in charge of the internal information system and any person collaborating in the Ethical Channel management procedure shall refrain from acting if, due to the persons concerned by the communication or the matter in question, a conflict of interest arises, notifying the entity's management body and assigning the processing to a qualified person who does not have such a situation.

## **11. RELATION TO OTHER EXISTING PROCEDURES**

This Ethical Channel must not interfere with the Confidential Counseling procedure.

responsible for handling cases of harassment and/or sexual violence, which will continue to be governed by its specific regulations.

## **12. STATEMENT OF COMPLIANCE**

Since compliance with ethical norms and standards is a commitment for the entire Organization and constitutes a strategic objective for the same, all personnel are expected to know and respect the contents of this Procedure.

LDA AUDIOTECH SL will react immediately to possible breaches of the provisions of this Procedure, in accordance with the provisions of its internal regulations and within the parameters established in current legislation.

## **13. APPROVAL, ENTRY INTO FORCE AND UPDATING**

This Ethical Channel procedure was approved by the Board of Directors at its meeting of 07-11-2023.

From that moment on, it is fully in force in all its terms.

This Ethical Channel procedure must be kept up to date over time. To this end, it must be reviewed on an ordinary annual basis, and on an extraordinary basis, whenever there are changes in the strategic objectives or applicable legislation.

It is the responsibility of the person in charge of the Internal Information System to evaluate any proposal for modification.

**CHANGE CONTROL**

Version 1.0 approved by the Administrative Body

<b>Version</b>	<b>Date of Modification</b>	<b>Object of the Modification</b>	<b>Affected sections</b>
2.0			
3.0			
4.0			