

## Appendix I - Conducts that can be reported through the Whistleblowing Channel

- a) Supplier-related conducts: breach of company procedures related to the selection, negotiation or monitoring of suppliers.
- b) Workplace and/or sexual harassment: any verbal or physical behaviour of a sexual or non-sexual nature that violates a person's dignity, creates an intimidating, degrading, or offensive environment.
- c) Misappropriation and diversion of resources: misappropriation of company-owned goods or services for private use or with intent to profit (directly or indirectly) from them.
- d) Money laundering: acquisition, possession, use, or transfer of assets, knowing that they originate from criminal activity.
- e) Financing of terrorism: making available assets or securities of any kind, intentionally, or knowing that they will be used to commit terrorist offences.
- f) Bribery: offering, promising, making gifts, doing favours, or providing compensation to authorities or public officials so that they may carry out, in the exercise of their duties, an act that is contrary to their duties and/or that will unlawfully benefit us. This also includes the reverse situation, namely, accepting an unlawful act by an official or authority because it apparently benefits us in exchange for a favour, compensation, gift, or benefit of any kind.
- g) Influence peddling: influencing by taking advantage of any situation arising from a personal relationship to achieve a decision that may directly or indirectly generate an economic benefit for the company.
- h) Illegal financing of political parties: providing donations or contributions to a political party, federation, coalition or group of voters contravening the provisions of Organic Law 8/2007 of 4 July on the financing of political parties (making donations to finance political parties in excess of €50,000).
- i) Embezzlement: causing damage to the assets of a Public Administration by infringing or exceeding the powers of administration over those assets.
- j) Corruption between private individuals: accepting, promising, offering or conceding directors, employees or collaborators of a corporation, company, association, foundation or organisation, an unjustified or unlawful benefit or advantage of any nature in exchange for an act that, apparently, favours us.
- k) Falsification of economic-financial information in brochures: falsification of the economic-financial information contained in brochures for the issue of any financial instruments or the information that the company is required to publish and disseminate in accordance with the securities market legislation.
- l) Accounting and auditing aspects: systematic recording and analysis of business and financial transactions that differ from generally accepted accounting practices (e.g., incorrect recording of income, expenses or assets, incorrect application of generally accepted accounting principles, illegal transactions, etc.).

- m) Disclosure of trade secrets: seizure, by any means, of data, written or electronic documents, software or other related objects to disclose a trade secret.
- n) Insider trading: breach or infringement of legal regulations relating to the securities markets and of Colonial's internal regulations regarding the securities market. Unauthorised use of corporate, client or supplier information.
- o) Conflict of interest: a situation in which an individual has sufficient personal interest that may condition the objective exercise of his/her professional duties (e.g., inappropriate relationships with vendors, corruption, inappropriate relationships with clients, selecting suppliers for subjective reasons, etc.).
- p) Against personal and family privacy: seizure, use, modification or disclosure of third-party personal data found in hard copies or electronic documents, or any other document or personal belongings, as well as unauthorised access to data contained in computer systems.
- q) Commitments to third parties (clients/suppliers): breach of agreements entered into with third parties or cheating to secure an agreement.
- r) Misleading advertising: offering or advertising services or products by making false claims or stating untrue characteristics thereof in a way that may cause serious and evident damages to consumers/clients.
- s) Falsification of contracts, reports or records: the alteration, invention or falsification of a document, contract or record, in whole or in part, to obtain some form of benefit or alter the content of the document, contract or record.
- t) Urban planning: carrying out unauthorised development, construction or building works on land intended for roads, green areas or public property, or on land which has legally or officially been recognised as having a landscape, ecological, artistic, historical or cultural value, or which has been considered to have special protection for one of those reasons.
- u) Environmental protection: breach of internal or external regulations regarding the environment.
- v) Obstruction of inspections: refusal to cooperate with the market inspecting authorities subject to administrative supervision.
- w) Retaliation: discriminatory actions by the company against anyone who reports possible irregularities in good faith.
- x) Safety: breach of requirements to safely perform the activity.

- y) Others: when the abovementioned definitions fail to describe the situation that you wish to report due to breaching an internal or external rule or Colonial Group's Ethical Code. Therefore, different types of reportable offences have been included as an example without limitation. However, whenever unlawful behaviour occurs or may occur, it is the staff's duty to report it to the RCU.