

Ethical Channel Policy
COMPLEX MANAGEMENT
SERVICES, S.L. & DIAMOND
COMERCIAL, S.L

PURPOSE AND OBJECTIVE

The Ethical Channel is created with the aim of promoting compliance with all external and internal regulations applicable to COMPLEX MANAGEMENT SERVICES, S.L. y DIAMOND COMERCIAL, S.L. (hereinafter CMS Y DC).

The purpose of this Policy is to regulate CMS Y DC's Ethical Channel, and together with its internal Channel Management Protocol, to guarantee professional, confidential, impartial and maximum protection throughout the process, thereby generating a climate of trust for its stakeholders.

The aim of the Ethics Channel is to receive and effectively process communications related to behavior that, in essence, violates the regulations applicable to CMS Y DC as well as the internal procedures implemented within the organization, and to ensure that such communications will be treated objectively, independently, anonymously and confidentially, adopting the appropriate measures to guarantee the principles governing this Channel.

SCOPE

This Policy applies to all activities and must be complied with by all employees of CMS Y DC regardless of their position within the organization, the legal nature of their relationship and their geographical location.

Likewise, the Policy shall be extended to third parties, business partners, such as associates, members of the Board of Directors and Committees, advisory bodies, managers, suppliers, outsourced service providers, collaborators, consultants, advisors and, in general, any person who intends to report or bring to the attention of the organization the existence of any infringement related to CMS Y DC

In any case, a report must be made when the informant has reasonable grounds to believe that it is true and could be considered a breach or non-compliance. The report should always be made in good faith.

REGULATORY CONTEXT AND SCOPE OF APPLICATION

LAS CALAS's Ethics Channel has been configured as a mechanism for the efficient communication of those breaches or illegal activities that are committed within the organization, following the technical and loyal requirements that derive from the following regulations:

- Directiva (UE) 2019/1937 del Parlamento Europeo y del Consejo, de 23 de octubre de 2019, relativa a la protección de las personas que informen sobre infracciones del Derecho de la Unión.
- 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.

- LOPDGDD o Ley Orgánica 3/2018 de Protección de Datos Personales y Garantía de los Derechos Digitales.
- Ley Orgánica 3/2007, de 22 de marzo, para la igualdad efectiva de mujeres y hombres.
- UNE-ISO 37002: Sistemas de gestión de la denuncia de irregularidades. Directrices.

Through the Ethic Channel, CMS Y DC may be made aware of any information about breaches or non-compliance in a broad sense, that is, reasonable suspicions, actual or potential breaches, which have occurred or are likely to occur related to:

- Actions or omissions constituting breaches of European Union law where they: fall within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting breaches of Union law; affect its financial interests; impact on the internal market.
- Acts or omissions constituting a criminal offense.
- Serious or very serious administrative actions or omissions.
- Violations of labor law in matters of occupational health and safety.
- Violations of internal regulations implemented in CMS Y DC

MEANS OF COMMUNICATING IRREGULARITIES THROUGH THE ETHICAL CHANNEL

Communications of non-compliance or illegal activities committed within the organization will be made through CMS Y DCs Ethics Channel. The Channel allows written, verbal and even face-to-face communications and is operational 24 hours a day, 365 days a year.

Therefore, CMS Y DC has set up the following means of communication:

- Web sites

<https://www.clublascalas.com/>

<https://www.clubcalypso.co.uk/>

<https://www.diamondclubmaritima.com/>

- QR Code COMPLEX



- QR Code DIAMOND



- Mailing address: PRODAT
C/ Aguarón, 23, 2º D-E
28023 Madrid

For communications submitted through the tool provided on the home page of the corporate websites of CMS Y DC the informant shall be informed at all times of the status of the communication and shall be in permanent contact with the Channel Manager through a private chat.

An optional form is available for communications made through the postal address (Annex I).

COMMUNICATION OF INCIDENTS AND IRREGULARITIES

All LAS CALAS's employees have the obligation to communicate through the Ethics Channel and to collaborate with the organization by informing it of any irregular conduct that is contrary to internal regulations and/or applicable legislation.

Likewise, any business partner of CMS Y DC shall have at its disposal the Channel to communicate any irregularities of which it may become aware in order to report such conduct.

RESPONSIBLE FOR THE MANAGEMENT OF THE SYSTEM

The Board of Directors of CMS Y DC has proceeded to the appointment of the person in charge of the management of the Internal Information System (Ethical Channel) on the 4th of November 2024

The Independent Authority for the Protection of the Informant (A.A.I.) shall be notified of this appointment within the following ten working days.

The person in charge of the management of the internal information system shall perform his/her duties independently and autonomously from the other bodies of the organization and shall not receive instructions of any kind in the performance of his/her duties.

He/she shall have at his/her disposal all the personal and material means necessary to be able to fulfill the functions assigned to this effect.

It will also carry out the following functions:

- Control of the internal information system (Ethical Channel).
- Reception of the previous report sent by the external expert.
- Keeping of the Register Book.
- Custody of all the documentation related to the communications submitted through the Internal Communication System.

- The investigative function will include:
 - Filing or admission for processing of the communication, as appropriate.
 - If applicable, initiating the investigation procedure.
 - Preparation of a report of conclusions and proposed resolution.
- Preparation of a follow-up report on the proposed measures and on the safeguarding of the principle of non-discrimination.
 - Monitoring of possible retaliation.

PROCESS GUARANTEES

- **Whistleblowing protection**

Any person who reports an incident or irregularity, in good faith, through the Ethics Channel shall have the due guarantee of protection, specifically shall be entitled to be protected as provided for in Directive (EU) 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 and, in particular, in the provisions of Law 2/2023 of 20 February, regulating the protection of persons who report breaches of regulations and the fight against corruption.

- **Confidentiality and anonymity**

CMS Y DC's Ethics Channel, in all its formats, allows communications to be carried out anonymously. However, in the case of submitting a report by providing your identification, function or relationship and contact details, the staff responsible for processing the report may contact the informant to follow up, if necessary.

In the event that the informant chooses not to conceal his or her identity, CMS Y DC guarantees that the internal communication process will be carried out in a confidential manner, preserving both the identity of those involved and the related information provided.

Likewise, it is mandatory to ensure the protection of the identity of the person under investigation during the communications management process and, if necessary, after its resolution. Any breach of the duty of confidentiality of the persons involved in the handling of complaints will be investigated and, where appropriate, sanctioned.

- **Conflict of interest management**

The process of managing the communications received through the Ethics Channel is carried out by an independent, impartial and objective team.

Prior to the start of the investigative function, it is reviewed whether there is a conflict of interest with any of the members of the body responsible for the internal information system. In the event of a conflict, the conflicting members will be removed, and different members will be appointed, thus safeguarding their independence.

- **Prohibition against retaliations**

CMS Y DC expressly prohibits acts constituting retaliation, including threats of retaliation and attempted retaliation against persons who submit a communication in accordance with this Policy. Such acts shall be considered a **very serious labor violation**.

The prohibition of retaliation covers any act or omission, direct or indirect, that may harm a whistleblower as a result of his or her reporting, in good faith, of possible violations.

Communicating in good faith means doing so with at least reasonable grounds to believe that the information referred to is true at the time of communication, even if no conclusive evidence is provided.

- **Presumption of innocence**

During the processing of the file, the persons affected by the communication shall have the right to the presumption of innocence and the right to defend throughout the process.

Likewise, the confidentiality of the facts and data of the procedure shall be guaranteed.

RESPONSIBLE USE OF THE ETHIC CHANNEL

It is the informant's obligation to make a responsible use of the Ethical Channel, so in no case should he/she make unfounded or bad faith communications, in which case the legal and/or disciplinary actions that may be applicable may be derived. In addition, in the presentation made to inform any other person must be respectful and keep the decorum and good manners.

Likewise, the informant must guarantee that the information provided is truthful, accurate and as complete as possible.

Under no circumstances shall the Channel be used for purposes other than those established therein.

PERSONAL DATA PROTECTION

The Ethics Channel guarantees the security of the process of receiving and resolving communications of incidents and irregularities, as well as of the persons involved in the process, through the application of sufficient and appropriate security measures for the confidential treatment of the communications sent and the confidentiality of the persons involved both in the processing of the communications and in the subsequent investigation and resolution phase.

In accordance with 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 with Organic Law 3/2018, of 5 December, on the Protection

of Personal Data and guarantee of digital rights CMS Y DC as responsible for the data provided, informs of the following points regarding the processing of the data:

Controller: CMS Y DC Purpose: to manage your communication, to adopt the corresponding corrective measures and, if necessary, to inform you about the outcome of the procedure. Lawfulness: Compliance with a legal obligation (Art. 6.1.c) GDPR). Period of storage: The data will be stored for the period strictly necessary to clarify the facts communicated. In any case after six (6) months the data provided will be anonymized unless it is investigated in a different legal environment. Transfer of data: No communication of data to third parties is foreseen, except for legal obligation. We also inform you that we will proceed to treat the data in a lawful, loyal, transparent, adequate, relevant, limited, accurate and updated way. Exercise of rights: You may exercise your rights of access, rectification, restriction of processing, erasure, portability and the right to object to the processing of your personal data by sending your request to the postal address CMS Y DC in C/ Guayadeque, nº 3, Puerto del Carmen, 35510, Lanzarote.

Likewise, you are informed that you have the right to complain to the Spanish Supervisory authority (www.aepd.es) if you consider that the data controller has not properly satisfied your rights.

INDEPENDENT WHISTLEBLOWING PROTECTION AUTHORITY

Any individual may report to the Spanish Independent Whistleblower Protection Authority, (hereinafter "A.A.I."), the commission of any acts or omissions included in this Policy either directly or upon prior communication or through CMS Y DC's Ethics Channel.

PUBLICITY AND ENTRY INTO FORCE

Without prejudice to the obligation of employees to know and act in accordance with the provisions of CMS Y DC's internal regulations, the dissemination of this Policy shall be promoted, as well as the use of the Ethics Channel.

This Policy will enter into force on the date of its approval by the Board of Directors.

ANNEXES

ANNEX I

COMMUNICATION FORM

INFORMANT'S DETAILS	Full name <i>(optional)</i>
	E-mail address <i>(optional)</i>
DATE OF COMMUNICATION	
DATE OF EVENTS	
DESCRIPTION OF EVENTS	<i>Describe what the facts consist of, place where they have been committed, people involved, areas of the entity affected, the means used to carry out the conduct and all relevant data that you consider relevant.</i>

EVIDENCE

In accordance with 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 with Organic Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights CMS Y DC as responsible for the data provided, informs of the following points regarding the processing of the data:

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ANNEX II

Nombramiento del Responsable del Sistema interno de información

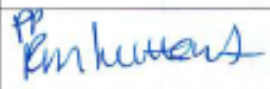
El Consejo de Administración de COMPLEX MANAGEMENT SERVICES, S.L., (en adelante «COMPLEX»), ha procedido a la designación del Responsable de gestión del Sistema interno de información (RSII - Canal Ético) en fecha 31 de Octubre de 2024.

Se procederá a la notificación de dicho nombramiento a la Autoridad Independiente de Protección del Informante (A.A.I.) en el plazo de los diez días hábiles siguientes.

El Responsable del Sistema interno de información, como órgano colegiado, delega en D^{ña}. Isabel M^ª Milan Robaina las facultades de gestión del Sistema interno de información y de tramitación de expedientes de investigación.

D^{ña}. Isabel M^ª Milan Robaina, DNI ~~XXXXXXXXXX~~ desempeña el cargo de Jefe de Administración y personal- Apoderada en el seno de la organización con funciones de Alta Dirección. Correo electrónico isabelmilan.lascalas@cmslanzarote.com

A continuación, se detallan el resto de los miembros que conformarán el órgano colegiado son:

Nombre y apellidos NIE ; email	Departamento	Firma
Rachel Mary Littleworth XXXXXXXXXX rachel.lascalas@cmslanzarote.com	Directora-Apoderada	
Lindsay Arrowsmith XXXXXXXXXX lindsayarrowsmith@cmslanzarote.com	Directora	

El Responsable de gestión del Sistema interno de información desarrollará sus funciones de forma independiente y autónoma respecto del resto de órganos de la organización y no recibirá instrucciones de ningún tipo en el ejercicio de sus funciones.

Dispondrá de todos los medios personales y materiales necesarios para poder cumplir con las funciones asignadas al efecto.

Así mismo, llevará a cabo las siguientes funciones, entre otras:

- Control del Canal Ético.
- Recepción del informe preliminar remitido por el Gestor experto externo.
- Llevanza del Libro-registro.
- Custodiar toda la documentación relativa a las comunicaciones presentadas a través del Canal.
- La fase de instrucción contemplará:
 - Archivo o admisión a trámite de la comunicación, según proceda.
 - En su caso, iniciar el procedimiento de investigación.
 - Elaboración de un informe de conclusiones y propuesta de resolución.
 - Elaboración de un informe de seguimiento de las medidas propuestas y de la salvaguarda del principio de no discriminación.
- Supervisión de posibles represalias.
- Remisión del informe de investigación al órgano de gobierno.

A lo que firma a los efectos oportunos en Lanzarote a 04 de Noviembre de 2024.



D^a. Isabel M^a Milan Robaina
RSII



D./D^a. Rachel Mary Littleworth
COMPLEX MANAGEMENT SERVICES, S.L

Nombramiento del Responsable del Sistema interno de información


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Nombre y apellidos NIE ; email	Departamento	Firma
Rachel Mary Littleworth XXXXXXXXXX rachel.lascalas@cmslanzarote.com	Apoderada	

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D^a. Isabel M^a Milán Robaina
RSII

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