



## CORPORATE POLICY AND PROCEDURES FOR THE MANAGEMENT OF INTERNAL INFORMATION SYSTEMS

CORPORATE POLICY AND MANAGEMENT PROCEDURE OF THE INTERNAL INFORMATION SYSTEM - ETHICS AND COMPLAINTS CHANNEL OF THE BARRAQUER OPHTHALMOLOGY CENTRE.



## CORPORATE POLICY AND PROCEDURES FOR THE MANAGEMENT OF INTERNAL INFORMATION SYSTEMS

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## CORPORATE POLICY AND PROCEDURES FOR THE MANAGEMENT OF INTERNAL INFORMATION SYSTEMS

### 1. INTRODUCTION

#### 1.1. Regulatory basis:

On 21 February 2023, Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and the fight against corruption was published, which transposes EU Directive 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law.

#### 1.2. Basis:

Law 2/2023 aims to provide adequate protection against retaliation against natural persons (Article 1) who, in an employment context (Article 3), report through the Internal Reporting System (Article 4) any of the actions or omissions detailed (Article 2), any actions or omissions that may constitute breaches of EU law, actions or omissions that may constitute a serious or very serious criminal or administrative offence. Persons who report or disclose offences referred to in Article 2 are entitled to protection (Articles 35 to 41).

Barraquer Ophthalmology Centre (BARRAQUER) is committed to a culture of honesty, in accordance with its Corporate Policy and Code of Ethics, which strictly rejects any illegal behaviour and establishes the obligation to report any crime, fraud or irregularity. Compliance with the law is therefore the responsibility of all members of the organisation, as well as any third party who has dealings with BARRAQUER.

#### 1.3. OBJECTIVE:

The purpose of the Ethical Whistleblowing Channel Management Policy and Procedure is to define the criteria that should govern the establishment and management of the internal reporting system, which promotes the strengthening of the information/communication culture as an essential mechanism for the prevention, detection and correction of non-compliance.

The basic principles of this channel are:

- Create a safe framework for the whistleblower.
- Ensure the confidentiality of the whistleblower.
- Maintain anonymity, through non-traceability.
- Provide protection of whistleblowers and related third parties from retaliation.
- Ensure the rights of the persons concerned.
- Taking appropriate disciplinary measures and resolutions.



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### 2. SCOPE OF APPLICATION

The Board of Directors of BARRAQUER is responsible for adopting the appropriate decisions to integrate the provisions of this Policy. The Board of Directors will designate the person in charge of the internal information system - Ethical Whistleblowing Channel - to ensure its correct implementation. The Ethics Channel shall be easily accessible.

BARRAQUER's Compliance Officer has been appointed for this purpose, as he/she carries out his/her duties independently and autonomously and has the necessary resources to do so. In order to reinforce the independence, objectivity and respect for the guarantees offered by the Ethical Whistleblowing Channel, the person in charge of the system may outsource part of the management process to external experts, subject to the approval of the Management.

Their designation will be communicated to the Independent Whistleblower Protection Authority, to which any interested party may apply at any time.

Complaints relating to interpersonal grievances involving only the whistleblower, i.e. complaints about interpersonal conflicts between the whistleblower and another employee, may be referred to other procedures.

Whistleblowing procedures should allow for the confidential investigation of complaints from employees of the company and its subsidiaries, as well as from any of the company's agents and suppliers.

If the complaint is found to have been deliberately and knowingly misleading or false, the persons concerned should be entitled to redress.



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### 3. SCOPE

The Ethical Whistleblowing Channel applies to all entities that are dependent on Barraquer Ophthalmology Centre S.A., namely.

- Barraquer Ophthalmology Centre S.A.
- Barraquer Institute.
- Joaquín Barraquer Chair of Ophthalmology Research.
- Barraquer Foundation

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### 4. COMPLAINTS CHANNEL

The Ethical Complaint Channel is the way to report possible irregularities that may involve detailed violations in Law 2/2023.

The Internal Information Service is accessible through:

- The entity's intranet or website.
- Email address.
- Postal mail.
- Voice mail.
- Phone.
- Face-to-face meeting

The system is available 24 hours a day 365 days a year, from any device, via the following access routes:

- Accessible corporate platform:  
<https://canaleticobarraquer.factorialhr.com/complaints>.
- Telephone: 932095311 (Attn. Compliance Officer Department).
- Postal address: C/ Muntaner 314 - 08021 Barcelona (Attn. Compliance Officer Department).
- At the request of the person concerned, complaints may also be submitted in the form of a face-to-face meeting, in which case the request must be made using one of the above-mentioned means of communication.

BARRAQUER maintains other channels, in addition to those mentioned above, in order to serve its clients, through which communications may be made whose recipients or material must be included in the scope of the Internal Information System. In this case, the recipient must immediately forward the communication to the person in charge of the Internal Information System.

Without prejudice to the detailed access channels, any natural person may, through the external channel, report the commission of any act or omission within the scope of application of this Law to the independent authority for the protection of whistleblowers or to the corresponding regional authorities or bodies, either directly or by means of communication through the corresponding internal channel.

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### 5. REPORTABLE FACTS / FACTS THAT CAN BE DENOUNCED

Behaviour that is not in line with corporate behaviour can be reported. Through the channel it will be possible to communicate:

- 5.1.1 Breaches of European Union law.
- 5.1.2 Serious or very serious criminal or administrative offences.
- 5.1.3 5.1.3. The most serious irregularities or breaches of the Code of Ethics.
- 5.1.4 And any behaviour in the professional or work environment that is not in line with BARRAQUER's corporate culture. This includes the following behaviours:
  - Violations of human rights.
  - Against morality, discriminatory and unethical.
  - Constitutive of harassment, violence, intimidation in the work environment.
  - Constitutive of a crime.
  - They constitute a waste of BARRAQUER's resources.

If a complaint does not meet the minimum requirements for acceptance and processing, it will be filed. The minimum requirements are:

- Identification of the donor, unless anonymous.
- Reason for the complaint.
- Description of the complaint: lack of details, dates, place, witnesses, etc.
- Description of the complaint.
- Identification of the complainant.

Admitted complaints may also be closed because:

- The whistleblower desists.
- The whistleblower rejects the complaint.
- The complaint does not demonstrate non-compliance.

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### 6 WHISTLEBLOWER STATUS

Any person who has relations with the entity referred to in Law 2/2023 has access to make a communication/complaint through the BARRAQUER Ethics Channel.

- Employed persons.
- Unemployed workers
- Trainees
- People working with contractors, subcontractors and suppliers.
- Patients and users of the entity's services
- Shareholders and management body
- Applicants for employment, with respect to information obtained during the selection process.
- Persons disclosing information about breaches obtained in the context of a terminated relationship.
- Any person having knowledge of breaches with direct or indirect involvement with a BARRAQUER entity.

Employees will be informed, through general communications, of the existence of the Ethics Channel and the steps taken to promote its use and encourage the implementation of measures to help prevent breaches.



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### 7 WHISTLEBLOWER PROTECTION MEASURES

Whistleblowers have access to the support measures provided for in Law 2/2023. It is strictly forbidden to take any action against the whistleblower that constitutes retaliation, including the threat or any kind of negative consequence for having made a communication through the Internal Reporting System.

Retaliation means any act or omission which, directly or indirectly, results in unfavourable treatment that places the persons subjected to it at a particular disadvantage compared to others in the professional context, solely because of their status as whistleblowers or because they have made a public disclosure.

Whistleblowers are entitled to protection if they have reasonable grounds to believe that the information provided is true, even if they do not provide conclusive evidence, and that the information falls within the scope of the Ethics Channel. The prohibition on retaliation does not preclude appropriate disciplinary action if the internal investigation determines that the report is false and was made in bad faith on the part of the whistleblower or because the whistleblower acted unlawfully.

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### 8 MANAGEMENT FRAMEWORK

The management process of the Ethical Whistleblowing Channel will be carried out in a personalised manner and in collaboration with the parties involved, leaving a documentary record of all actions undertaken. The following stages will be follow:

#### 8.1 Register

It shall be accessible to any person who is part of the groups included with access to the Internal Information System, in compliance with the principle of good faith.

The whistleblower must provide the information he/she deems necessary for the investigation by the eligible means of communication of his/her choice. If the report is confirmed, the whistleblower will receive an acknowledgement of receipt within seven (7) working days.

The whistleblower may subsequently add further information and documentation, which will be included in the file by means of his/her identification (username and password). If the whistleblower has chosen to make an anonymous report, he/she will be provided with a username and password to access the internal reporting system to follow up on the report and provide additional documentation or information if deemed necessary. Access will not be possible without this password.

#### 8.2 Analysis

Submitted communications are subject to an admissibility process carried out by the system manager, who may call in an external expert to reinforce the independence, objectivity, and respect for the guarantees that the internal information system must maintain. Communications will be rejected if:

- Not covered by Law 2/2023
- are in the public domain.
- Inconsistent and based on hearsay or vague information.
- Lack documentation and evidence.
- They are in police, administrative, inspection or judicial investigation.

The Responsible Officer will inform the whistleblower of the decision to accept or reject the complaint and will then determine and select the team responsible for the investigation.

#### 8.3 Investigation

In the event of an admission, the management of the investigation will continue, and its traceability will be ensured by means of a logbook containing all the steps taken and the internal investigations carried out. This will detail the background,

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objective, scope, and conclusions reached. This process will inevitably be confidential.

If there is a reported or affected person, he/she shall be informed of the acts and/or omissions attributed to him/her, having the right to be heard and be given the opportunity to present the appropriate arguments and means of defence. Access to the file of the person under investigation shall be facilitated, without disclosing information that could identify the informant and without compromising the final outcome of the investigation.

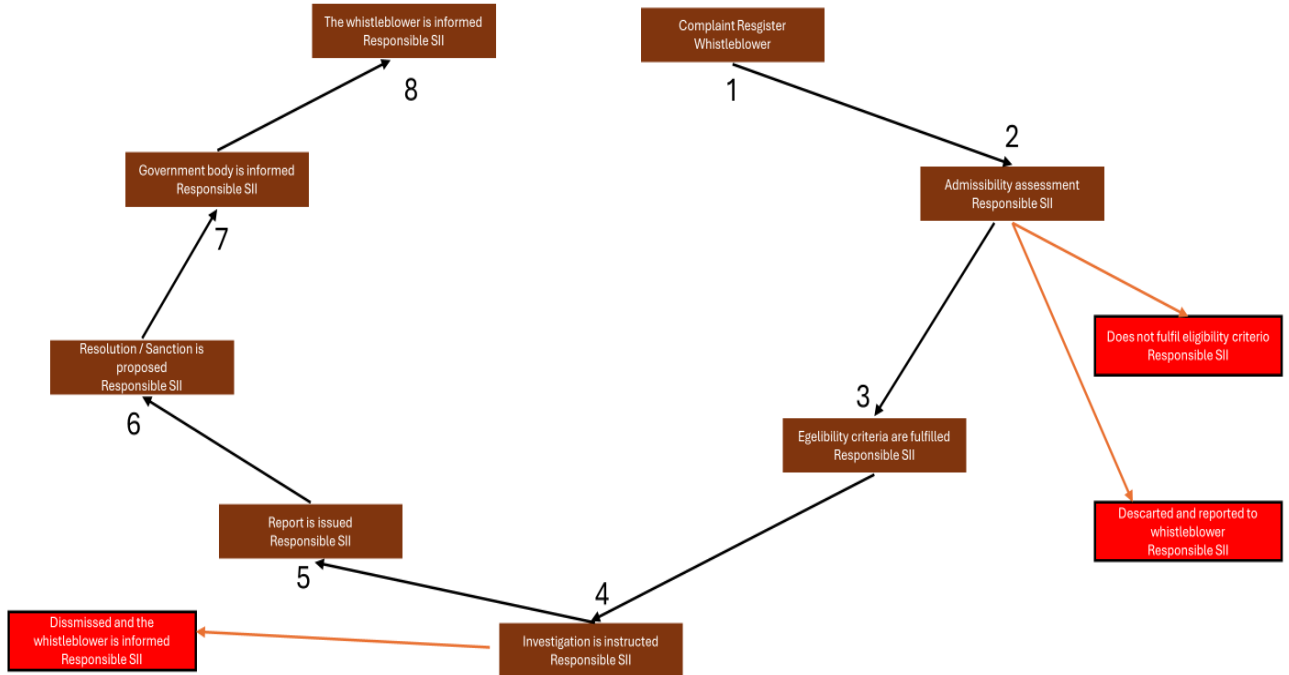
Preventive measures to protect whistleblowers may be necessary, such as the elimination of overlapping jobs or the management of incompatibilities due to kinship and affinity with anyone involved in the management of the investigation or resolution.

It is important to ensure that the internal investigation process is independent, free from any conflict of interest, proportionate and respectful of the rights to privacy, honour and self-image of the individuals involved.

Cases received will be processed for a maximum of three months or ninety (90) days from the date of the acknowledgement of receipt, which will be issued seven (7) days after submission. Exceptionally, and with prior notification to the whistleblower, this period may be extended to six (6) months.

### 8.4 Resolution

- At the conclusion of the investigation phase, the investigators and the Channel Manager will make a proposal for resolution, taking into account the investigation.
- If the existence of non-compliance is deemed not to have been established and it is agreed to close the complaint file without taking any disciplinary action, it will be closed. The whistleblower and the persons concerned will be notified.
- In the event of non-compliance by an employee, the Ethics Channel Manager will refer the file to the Human Resources Department for appropriate action. If the proposed resolution provides for the adoption of measures of a different nature, the file will be referred to the competent body according to the subject matter or nature of the measures, which may be corrective and/or preventive measures of an organisational and/or training nature, in accordance with applicable regulations. If the offender is not an employee, the measures will be taken by the appropriate department, division, or manager.
- If the facts may indicate a criminal offence, the Ethical Whistleblowing Channel Manager will forward the file to the Legal Counsel, who, subject to a prior assessment, will forward the information to the Public Prosecutor's Office.



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### 10 GOVERNANCE AND POWERS

The governing bodies in BARRAQUER with authority over the Ethical Whistleblowing Channel are:

#### 10.1. Board of Directors

- Responsible for setting up the internal reporting system (called Ethical Whistleblowing Channel).
- To appoint the person in charge of the Internal Information System.
- Responsible for promoting improvements and corrective actions to be implemented as a result of communications received through the Internal Information System.

#### 10.2. Compliance Officer

- He/she is responsible for following up on information provided to him/her by the Corporate Compliance function regarding cases received through the Ethical Channel.

#### 10.3. Human Resources

- It will decide on disciplinary measures for breaches or non-compliance, as well as on measures additional to disciplinary measures, of an administrative or criminal nature, which may also result from the breach or irregularity, in accordance with the applicable labour legislation.

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### 11. PROTECTION OF PERSONAL DATA

The Whistleblowing Channel is designed, set up and managed in a secure manner to ensure the confidentiality of the individuals involved in the communications and to protect data. The channel is part of the Factorial human resources management platform, which is responsible for its security.

Access to the personal data contained in the Internal Information System is limited to persons with management rights in accordance with the functions assigned to them, and it is expressly forbidden to divulge any type of information on communications to unauthorised persons.

It is limited to:

- System Manager
- Human Resources Manager or Head of Personnel, only when disciplinary action may be taken against an employee.
- The person in charge of legal services if legal action is to be taken.
- Designated data controller(s)
- Data Protection Officer

In accordance with EU Regulation 2026/679 of the Parliament and of the Council of 27 April 2016 on natural persons with regard to the processing of their personal data and the free movement of such data, Organic Law 3/2018 of 5 December on the Protection of Personal Data and the Guarantee of Digital Rights, EU Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019, on the protection of persons who report infringements of Union law, and Law 2/2023 of 20 February regulating the protection of persons who report infringements of the law and the fight against corruption, users of the BARRAQUER Ethical Whistleblowing Channel are informed of the conditions for the processing of their personal data.

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### 11.3. DATA CONTROLLER

#### 1. PRIVACY AND INFORMATION PROCESSING

##### 1.1 RIGHT TO INFORMATION

In accordance with the provisions of Article 11 of Organic Law 3/2018, of 5 December, on Data Protection and Guarantee of Digital Rights (hereinafter LOPD) and Article 13 of the General Data Protection Regulation, we inform you of the following:

###### 1.1.1. IDENTIFICATION OF RESPONSIBLE PARTIES

Data may be collected on this website by three entities, each of which is responsible for the processing of data in its own area. Each form indicates to whom the data collected is addressed and which entity is responsible for its processing. The responsible for the processing of data collected on this website are:

- The Barraquer Ophthalmology Centre, with CIF: A59082321 and with address at 314 Muntaner Street in Barcelona.
- The Barraquer Institute with CIF: G08421224 and located at 88 Laforja Street in Barcelona.
- The Barraquer Foundation with CIF: G63243406 and located at 88 Laforja Street in Barcelona.

The data protection officer is CIPDI TRATAMIENTO DE LA INFORMACIÓN SL. You can contact the delegate by e-mail at [lopdcob@barraquer.com](mailto:lopdcob@barraquer.com)

###### 1.1.2. PURPOSES OF PROCESSING AND LEGAL BASIS

The data that you provide to us through the forms on the website, the data that you send to our e-mail address and the data that may be generated during your relationship with the data controller will be included in a database owned by the data controller in the form in which you provide it to us.

We will use the data to provide you with the services you request from us and to send you information about our activities and services by e-mail or postal address. The legal basis for this processing will be your contractual relationship with the data controller and the consent you give by accepting this notice.

###### 1.1.3. CATEGORIES OF RECIPIENTS

To fulfil the above purposes, they will have access to your data:

- Personnel duly authorised by the controller's management.
- Suppliers necessary to fulfil your request.
- Public authorities within the scope of their powers.

Further information can be obtained from the Data Protection Officer.

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### 1.1.4. INTERNATIONAL DATA TRANSFER.

The Barraquer Ophthalmology Centre, the Barraquer Institute and the Barraquer Foundation use a comprehensive Customer Relationship Management (CRM) programme to manage customer information and carry out personalised monitoring to improve services. For security reasons, this information may be hosted in the cloud, allowing it to be stored outside the European Union. In accordance with the instructions of the European Council, the Barraquer Ophthalmology Centre has signed standard clauses with its suppliers that guarantee an adequate level of protection, equivalent to that required by European regulations. If you wish to be excluded from this data processing, it is sufficient to inform the Centre at one of the addresses indicated in this document.

### 1.1.5. RETENTION PERIOD OF THE INFORMATION.

The data controller will keep your information until you withdraw your consent by accepting this clause.

### 1.1.6. DATA SUBJECT RIGHTS

You have the right to access, rectify, cancel, oppose the processing of your data, restrict the processing, request data portability, not to be subjected to automated individual decisions and revoke the consent you have given.

You may exercise these rights by writing to Barraquer Ophthalmology Centre, Barcelona, c/ Muntaner 314, or by calling 932.095.311, or by sending an e-mail to [lopdcob@barraquer.com](mailto:lopdcob@barraquer.com) with the words "DATA PROTECTION" in the subject line.

### 1.1.7. RIGHT OF COMPLAINT.

The competent body for the correct application of the rules on the processing of information is the Data Protection Authority, located at Calle Jorge Juan n. 6, Madrid.

### 1.1.8. OBLIGATIONS OF THE DATA SUBJECT.

The data subject must provide accurate and up-to-date information in all data collection processes and is solely responsible for any breach of this obligation. The data collection forms will indicate the data that must be provided, depending on the request made by the data subject. Failure to provide this information may make it impossible to participate in the activity or provide the service requested.

### 1.1.9. PROFILING

To achieve the objectives of the data controller and to provide the user with a more personalised, accurate and effective service, it is sometimes necessary to create of the recipients of the services. In no case will profiling be carried out in an exclusively automated manner.



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### 2. USER CONSENT

It is understood that the user accepts the conditions established by clicking on the 'ACCEPT' button found on all data collection forms, or by sending a message by e-mail.

The personal data will be included in the general administrative database of Barraquer Ophthalmology Centre, which in any case guarantees the technical and organisational measures to maintain the integrity and security of the information it processes.

### 3. SECURITY

The General Database is equipped with the mandatory security document and has implemented all the technical means at its disposal to prevent the loss, misuse, alteration, unauthorised access, and theft of the data provided. The processing of personal data is carried out in accordance with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

### 4. COOKIES AND STATISTICAL DATA COLLECTION

A user's navigation through this website leaves a trace of the IP address assigned to them by their Internet service provider. This address is only used for internal purposes, such as statistics on access to the portal.

Cookies may be used for the use of this website. The cookies that may be used are only associated with the browser of a particular computer (an anonymous user) and do not in themselves provide any personal data about the user. This website may use the following types of cookies:

- **Analytical cookies:** these enable us to quantify the number of users and thus to measure and statistically analyse the use and activity of users of our website, as well as to create profiles of users' browsing on these pages and in our applications, all with a view to making improvements.
- **Technical cookies:** these allow the user to browse the website and use the different options or services it offers, such as controlling traffic and data communication, identifying the session, accessing restricted areas, remembering the elements that make up an order, carrying out the purchase process of an order, requesting registration or participation in an event, using security elements during browsing or storing, disseminating and/or sharing content,

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The user has the possibility of configuring their browser to receive an on-screen warning when cookies are received and to prevent them from being installed on their hard drive. All browsers allow changes to be made to deactivate the configuration of cookies. These settings can be found in the "Options" or "Preferences" menu of your browser. Below are the links for each browser to disable cookies by following the instructions:

- [Explorer](#)
- [Firefox](#)
- [Chrome](#)
- [Safari](#)
- [Opera](#)

However, we inform you that disabling cookies may prevent or hinder you from browsing or using the services offered on this website.

### 5. USE OF IP ADDRESSES

To help you find resources that we think may be of interest to you, you may find links to other sites on this website.

This privacy policy only applies to this website. The data controller does not guarantee compliance with this policy on other websites, nor is it responsible for access via links from this website.

### 6. INTERNAL INFORMATION SYSTEM

To guarantee the confidentiality of the information of the Barraquer Ethical Whistleblowing Channel, we inform you that it is hosted on the external platform of the company EveryDay Software S.L., CIF: B66845430, known commercially as FACTORIAL.

You can consult FACTORIAL's privacy policy at the following link:

<https://factorialhr.es/privacidad>

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13. Completing a communication/complaint in the Channel implies acceptance of this document:

- You have read and understood this document.
- You expressly accept the terms of this document, and particularly your obligations as a whistleblower.



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Control of changes

DATE	PAGE	DESCRIPTION CHANGE
09/01/2024	All	Approval