

INTERNAL WHISTLEBLOWING SYSTEM POLICIES

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1. AIM

The Foundation, in accordance with Law 2/2023, establishes the Policies and the general principles of the Internal Whistleblowing System so people who have a relationship with the Foundation and know of or suspect a regulatory breach can report it internally either anonymously or in their own name.

The Policies are developed under and complement the Procedure for managing information reported through the Foundation's Internal Whistleblowing System.

2. SCOPE

2.1. Material scope

The System protects people who report:

- a) Acts or omissions that could constitute a breach as indicated in article 2.1a of Law 2/2023; and/or
- b) Acts or omissions that could constitute serious or very serious criminal or administrative offences that lead to financial losses for the Public Treasury or Social Security.

2.2. Personal scope

The System applies to:

- Anyone who works on contract for the Foundation, or has worked for the Foundation in the past;
- Anyone who is a member of the Board of Trustees, including non-executive members; and
- Anyone who works for or under the supervision and management of contractors, subcontractors, suppliers and providers of the Foundation. It also applies to volunteers, interns, employees in training regardless of whether they are compensated, as well as anyone with a labour relationship, even before it has begun, in cases where the information on breaches has been obtained during the selection process or contract negotiations with the Foundation.

3. GENERAL CONCEPTS

The System, in any of its proceedings, will be governed by the following principles:

1. Independence and professionalism.
2. Whistleblowers acting in good faith.
3. Respect for the presumption of innocence and the honour of those involved.
4. Confidentiality of all communications.
5. Confidentiality and anonymity of the whistleblower.
6. Prohibition of any retaliation, including threats or attempts.



7. Measures to provide support and guard against retaliation.

4. INTERNAL WHISTLEBLOWING CHANNEL

Under the Internal Whistleblowing System, the Foundation has implemented an internal whistleblowing channel with all due legal guarantees regarding confidentiality, security and optional anonymity laid out in Law 2/2023, which is accessible via the following mechanisms:

1. The form provided for this purpose on the Foundation website (<https://sagradafamilia.bizneohr.com/whistleblowing-channel/>).
2. An in-person meeting held within seven days of the whistleblower requesting it using the aforementioned form.

5. PROHIBITION OF RETALIATION AND PROTECTION MEASURES

5.1. Whistleblower's right to protection

The Whistleblower has the right to protection as long as the following circumstances are met:

- a) There are reasonable grounds for believing the information reported is accurate and truthful, even if no conclusive proof is provided, and that said information falls under the material scope of the System and of Law 2/2023; and
- b) That the information has been disclosed or reported as per the requirements laid out in the Procedure and in Law 2/2023.

5.2. Exceptions to the Whistleblower's right to protection

Anyone who reveals or reports the following is excluded from protection under this System:

- a) Information in reports that have previously been rejected by the internal whistleblowing channel;
- b) Information related to reports of interpersonal conflicts or that solely affect the Whistleblower and the people to which the report or disclosure refer;
- c) Information already fully available to the public or that is merely based on rumours; and
- d) Information that refers to actions or omissions that don't fall under the material scope of the System and of Law 2/2023.

5.3. Whistleblower support measures

The Whistleblower will receive the following support from the Foundation:

- a) Full and independent advice and information.



- b) Effective assistance from competent authorities before any pertinent authority involved in their protection against retaliation, including certification they can invoke protection under Law 2/2023.
- c) Legal aid in criminal proceedings or cross-border civil processes as per EU regulations.

5.4. Prohibition of retaliation

The Foundation expressly prohibits any acts of retaliation, including threats of or attempts at retaliation, against the Whistleblower, regardless of the sort or means.

The Whistleblower will enjoy protection against retaliation for two years following the completion of any investigations carried out as a result of the report. This term may be extended exceptionally by the Independent Whistleblower Protection Authority with due justification, after a hearing with the people or bodies concerned.

5.5. Measures to protect Whistleblowers against retaliation

Whistleblowers will enjoy the following protection:

1. They will not be considered to have infringed on any restriction on disclosing the information as long as they have reasonable grounds to believe it was necessary to disclose or report this information to reveal an action or omission that falls under the System and Law 2/2023. This measure will not affect criminal liabilities. This provision extends to disclosure of information by legal representatives of workers.
2. They will not be held responsible for how the information reported or publicly disclosed was acquired or accessed, as long as it was not done illegally.
3. They will enjoy protection before courts or other authorities in meeting the burden of proof that any measures were based on duly justified grounds not related to the fact that the individual reported or publicly disclosed information.
4. They will not incur liability of any kind as a result of reports or public disclosures in the following legal proceedings: defamation, breach of copyright, breach of secrecy, breach of data protection rules, disclosure of trade secrets, or for compensation claims based on private, public or collective labour law.

These protection measures will also apply to:

- Individuals who, under the framework of the Foundation, help the Whistleblower during the Procedure and anyone who has any relationship with the Whistleblower, whether colleagues or relatives; and
- Legal persons the Whistleblower has any sort of labour relationship with or holds a significant share of.

5.6. Protection of and guarantees for the people concerned

In processing a Report, the people concerned will enjoy the following rights:

- Presumption of innocence;



- Right of defence;
- Right of access to the file without revealing information that could identify the Whistleblower; and
- Right to the same protection as Whistleblowers, preserving their anonymity and ensuring the confidentiality of the facts and information of the Procedure.

6. HEAD OF INTERNAL WHISTLEBLOWING SYSTEM

The Foundation Board of Trustees has designated Ms Sandra Crespo and Mr Mark Martínez as the System Heads and they are granted all appropriate guarantees afforded by the System and Law 2/2023.

After being appointed, the System Heads can be dismissed or resign.

The Foundation will notify the Independent Whistleblower Protection Authority of any appointments, dismissals or resignations within 10 business days. For dismissals, the Foundation must provide justified grounds.

In exercising their functions, the System Heads must be independent and autonomous of the other Foundation bodies, meaning they may not receive any sort of instructions regarding the exercise of said functions and must be provided with the personal and material means necessary to do so.

7. EXTERNAL WHISTLEBLOWING CHANNEL

Although the Foundation System is the preferential channel for reporting information, the Whistleblower may choose the channel they prefer, internal or external, based on the specific circumstances and risk of retaliation.

If they choose the external channel, the Whistleblower may file their report with the Independent Whistleblower Protection Authority, the corresponding authorities or bodies of the Autonomous Community, or the institutions, bodies, offices or agencies of the European Union.

8. PUBLIC DISCLOSURE OF INFORMATION

Public disclosure of information, understood as making publicly available information that falls under the material scope of the System and Law 2/2023, also affords the Whistleblower protections as long as:

- They have first reported the information through internal or external channels, or directly through external channels, and no appropriate measures were taken within the established period; and
- They have reasonable grounds for believing that:



- The breach may constitute an imminent or manifest danger to the public interest, specifically when there is an emergency situation; and/or
- There is a risk of irreversible damage, including harm to a person's physical integrity.

9. CONFIDENTIALITY AND DATA PROTECTION AND PROCESSING

The Whistleblower must be notified that their personal data will be processed under the Internal Whistleblowing System. Access to personal data in the Internal Whistleblowing System will be limited, according to their competences and functions, exclusively to:

1. The System Head and people who directly manage it.
2. The Head of Human Resources or duly designated competent body, only when it may lead to disciplinary measures against an employee.
3. The Foundation Head of Legal Services.
4. Any data processors that may be appointed.
5. The Data Protection Officer. Personal data will be deleted immediately, without being recorded or processed, when:
 - It is special category data;
 - It is not necessary for the knowledge or investigation of the report; and/or
 - It is reported in reference to behaviour that does not fall under the material scope of the System.

10. PENALTIES

Without prejudice to the disciplinary powers of the Foundation internally, the sanctioning powers laid out in Law 2/2023 fall to the Independent Whistleblower Protection Authority and the competent bodies in the Autonomous Community.

Any physical and legal persons who carry out any of the actions described as breaches in Law 2/2023, classified as very serious, serious or minor, are subject to this sanctioning regime and the corresponding penalties laid out in Law 2/2023 shall apply.

