



ETHICAL CHANNEL USER MANUAL

USER MANUAL OF THE ETHICAL CHANNEL OF DIAGNOSTICS TECHNICAL CONSULTANCY, S.L.

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Introduction

The implementation of an ethical channel in an organisation means complying with one of the basic tools that make up an organisation and management model referred to in our legislative system, and more specifically in the obligation imposed by Law 2/2023, of 20 February, regulating the protection of people who report regulatory breaches and the fight against corruption, to implement an Ethics Channel or Ethics Channel. complaints.

An ethical channel must offer, both to the whistleblower and to the potential defendant, guarantees of confidentiality and anonymity, as well as a means of communication, access and secure storage of information, and generation of evidence. Ethical channels are considered the most effective control measure among the anti-fraud and anti-corruption prevention mechanisms.

What is meant by Ethical Channel?

An ethical channel or whistleblowing channel can be considered as a channel through which all those actions or omissions, included in the material scope of article 2 of Law 2/2023, of 20 February, regulating the protection of people who report regulatory breaches and the fight against corruption, can be brought to the attention of the Organisation. that could constitute a serious or very serious criminal or administrative offence, that infringe European Union law when it affects the matters indicated in Annex I of Directive (EU) 2019/1937 or financial interests or that affect the internal market of the Union, as well as those conducts that are contrary to the internal rules of **DIAGNÓSTIQA CONSULTORÍA TÉCNICA, S.L. (hereinafter DIAGNÓSTIQA)**.

The ethical channel is the means through which the employees, and/or management bodies, of DIAGNÓSTIQA and any third party with whom the organization has a relationship (suppliers, researchers, collaborators of other entities, people in the process of training, customers, external consultants, etc.) can inform the Body Responsible for the System (of the ethical channel), all those conducts that could entail criminal, administrative or internal regulations implications of the entity.

The ethical channel of DIAGNÓSTIQA aims to guarantee coexistence and a good working environment in the entity, vital for its development and growth.

Legitimized by the fulfillment of a legal obligation and a mission carried out in the public interest such as the protection of legal assets, as well as by our legitimate interest in avoiding conduct that may entail criminal liability to the entity, the DIAGNÓSTIQA has an ethical channel accessible through the corresponding web form in order to communicate all those behaviors that are contrary to our internal regulations or those that may constitute criminal or administrative liability for the organization.

Web Form: <https://www.coloriuris.net/canal-denuncias/formulario/DIAGNOSTIQA/>



When should it be used?

The DIAGNÓSTIQA ethical channel must be used in those situations in which there is knowledge of a conduct or an event that may constitute a criminal activity, violation of the internal regulations of the organization and any other illegal activity that contravenes the interests of DIAGNÓSTIQA, that is, actions or omissions that:

(a) They may constitute **infringements of European Union law** provided that:

a.1) They fall within the scope of the European Union acts listed in the Annex to 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, regardless of their classification by the domestic legal system; this being, among others:

- Public procurement
- Financial services, products and means and prevention of money laundering and terrorist financing.
- Product safety and compliance.
- Transport security
- Environmental protection.
- And protection of privacy and personal data and security of networks and information systems.

(a.2) affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU);

a.3) They have an impact on the internal market, as provided for in Article 26.2 TFEU.

b) Actions or omissions that may constitute a **serious or very serious criminal or administrative offence**. In any case, all serious or very serious criminal or administrative offences that involve economic damage to the Public Treasury and Social Security will be understood to be included.

This Manual is intended to encourage all workers and interested persons to use the tool in good faith and that the complaint is based on facts or indications from which the aforementioned conduct can reasonably be inferred.

The ethical channel is not the ideal channel for issues related to their employment conditions. In that case, you must follow the policies established in the organization. **They are excluded, by way of example and without constituting a closed list of assumptions, from the objective scope of the ethical channel of DIAGNÓSTIQA.** Information that affects classified information.

- Information on irregularities that are nothing more than rumours or that affect facts that lack plausibility.
- Information relating to infringements in the processing of procurement procedures containing classified information or which has been declared secret or reserved, or those whose execution must be accompanied by special security measures in accordance with current legislation, or in which the protection of interests essential to the security of the State so requires.



- Claims relating to wages, overtime claims or any labour issue that do not constitute infringements of labour law in the field of occupational safety and health, without prejudice to the provisions of their specific regulations.
- Information on irregularities that are nothing more than rumours or that affect facts that lack plausibility.
- Complaints or claims related to the state of the material provided by the organisation for the performance of the work and/or the state of the facilities provided that they do not pose a risk to health and safety at work.

If any of these questions or any other that is not within the objective scope of Law 2/2023 is received, it will be immediately archived after the assessment of the information provided by the body responsible for the DIAGNOSIS system in accordance with the provisions of the section "*What are the principles governing the procedure?*", without prejudice to the fact that such information is processed internally in the organization through the appropriate channels, according to the facts reported.

Any decision adopted throughout the preliminary investigation process by the body responsible for the system will be carried out in a reasoned, well-founded manner and will be proportionate to the circumstances and context of the facts, guaranteeing that whatever the result of the resolution, the complainant will know the specific reasons for which it was concluded. In one way or another, the file will be indicated and the appropriate mechanisms, tools or external channels will be indicated to you to manage your information.

Communicating or publicly revealing information knowing that it is false will be considered a very serious offence in accordance with the provisions of art. 63 Law 2/2023.

How do we process data and who can access the information?

The Channel will collect the data through a form in a completely anonymous way. The only information requested in this form will be your email address, with the sole purpose of sending you the communications referring to your complaint.

As the data is anonymous, it is avoided, from the very design of the application, that any type of retaliation can be adopted against the whistleblower.

The confidentiality of the whistleblower's data is guaranteed by keeping it anonymous unless its identification constitutes a necessary and proportionate obligation imposed by EU or national law in the context of an investigation carried out by national authorities or in the framework of a judicial process, in which case it must be communicated to the competent authorities in the case.

In any case, the data of the people involved in the report of the facts will be confidential and will be treated in accordance with current data protection regulations.

The external advisor, a member of the body responsible for the System, will be responsible, on a case-by-case basis, for validating the suitability of the rest of the members, so that there can be no conflict of interest. In the event that such a conflict of interest with one or more of the members is found in the facts denounced,



they will be removed from the proceedings and, therefore, no information related to the case will be communicated to them.

What are the principles that govern the procedure?

We guarantee that all members of the body responsible for the system have the obligation to maintain reserve and confidentiality regarding the information and documentation that has been the subject of complaint, communication and consultation through the ethical channel.

In addition, the whistleblowing procedure is based on the following principles and guarantees:

1. **Legality:** No person may be convicted or punished for actions or omissions that at the time of their occurrence do not constitute a crime, misdemeanour or administrative offence, or infringement of European Union law under the legislation in force at the time of their occurrence.
2. **Transparency and accessibility:** The existence of the ethical channel will be accessible from the entity's own website for all interested parties. Likewise, this user manual will be made available to all employees so that they are aware of their procedure and all the guarantees and rights that assist them during the resolution process, and they may request advice in case of doubt through the email made available for this purpose.
3. **Exhaustiveness:** Once the complaint has been received, it will be checked that it contains the necessary requirements for its admission and the facts reported will be examined in detail in order to detect potential non-compliance or irregularities. Once these points have been verified, they will be registered and investigated; otherwise, it will be archived and communicated to the complainant. Notwithstanding the foregoing, those complaints in which, even if the complainant's data is not recorded, data, documents and evidence are provided on irregularities and infractions susceptible to legal liability will be subject to analysis, registration and investigation.
4. **Confidentiality:** Only authorized persons will have access to the information. All members of the body responsible for the system undertake to maintain the strictest confidentiality with respect to any information that becomes known during the preliminary investigation procedure and the necessary measures will be taken to preserve the identity and guarantee the confidentiality of the data corresponding to the persons affected by the information provided, especially that of the person who has brought the facts to the attention of the entity. in case he had voluntarily identified himself.
5. **Objectivity, impartiality and independence of the procedure:** all information received through the ethical channel will be treated under the same criteria, regardless of who provides it and on whom it is discussed, without establishing any difference or privilege in view of the circumstances that concur in their persons and in their situation in the hierarchical and functional organization



chart of the entity. In any case, the rigorous investigation of the facts will be guaranteed without interference of any kind by other bodies, departments or teams of the Entity.

6. **Motivation:** Any decision adopted throughout the preliminary investigation process by the body responsible for the system will be carried out in a reasoned, well-founded manner and will be proportionate to the circumstances and context of the facts, guaranteeing that whatever the result of the resolution, the complainant will know the specific reasons why it was concluded. In one way or another, the file.
7. **Protection of the whistleblower against retaliation:** On the one hand, the use of the ethical channel guarantees the impossibility of retaliating against the whistleblower, mainly due to his or her anonymity. Since the identity of the complainant is not known, reprisals cannot be taken that, on the occasion of their communication, could be directed against him. Identity as a whistleblower may only be known if there is a necessary and proportionate obligation under Union or national law in the context of investigations carried out by authorities or judicial proceedings.

In any case, even if the identity of the informant is known, the law expressly prohibits acts constituting retaliation, including threats of retaliation and attempts at retaliation against persons who submit a communication by this means, and establishes that conduct that can be classified as retaliation and is adopted within two years of completing the investigations will be considered null and void.

Notwithstanding the foregoing, the fact of reporting does not exempt the informant from responsibility for the participation that he or she may have had in the events denounced, except as provided for in labor, administrative or criminal regulations.

8. **Contradiction:** It is guaranteed that all persons against whom the complaint is filed will be informed of the accusation made against them and will be heard in any case. In addition, they will be informed of the possibility of making allegations and providing the evidence they deem appropriate.

How long do we keep data?

It will be mandatory to keep all information that may serve as evidence of the conduct or facts that are the subject of the communication during the period of time in which there is a legal obligation to keep said documents.



In any case, the provisions of the Legitimation and Conservation Policy of the Data Protection Management System will be complied with, in this way, the information will be kept **for three months from the entry of the data**, within the system itself, although in cases of special complexity that require an extension of the term, exceptionally, this may be extended for a maximum of another three additional months, after which it must be removed from the complaint registration system of the ethical channel (Art. 24 LOPD), unless the purpose of the conservation is to leave evidence of the operation of the ethical channel, in which case they may remain blocked (Art. 32 LOPD).

Complaints that have not been followed up may only be recorded in an anonymised form, without the obligation to block provided for in the LOPD being applicable. The information relating to the complaints that have been processed and are in the process of investigation will be kept for as long as it is relevant to the process for the commission of offences outside the channel, **and in no case may they be kept for a period of more than ten years.**

It will be mandatory to keep, outside the tool of the System, all those documents or files that may serve as evidence of the conduct (action or omission) or facts that are the subject of the communication as long as there is a legal obligation or may be required by the body to which the investigation of the facts denounced corresponds, and in any case, when an investigation is initiated by an administrative, judicial or similar body or with investigative functions.

How can we access the ethical channel?

The ethical channel can be accessed through the link <https://www.coloriuris.net/canal-denuncias/formulario/DIAGNOSTIQA/>

From this link, you will access a platform of a qualified trusted provider in order to guarantee the anonymity and protection of the data of the whistleblower, the accused and those who are named in the complaint.

Through the platform, you can fill out a form in which the email address you use to receive the notification of the receipt of the complaint and its subsequent resolution will be registered, informing you about the actions taken by DIAGNÓSTIQA. In no case will either the third party provider or the organization know about that email, since all notifications will be contained within the platform.

In the form, you can provide the information you consider and upload all those files that are configured as evidence of the facts communicated.

Once the form has been completed, you will receive a notification of receipt and a follow-up number for the complaint.

The maximum period for the processing of the investigation will be 3 months, although in cases of special complexity that require an extension of the period, exceptionally, it may be extended up to a maximum of another three additional months

In any case, through the same mechanism, you will receive a notification that will include the resolution issued by DIAGNÓSTIQA and you will be informed about the actions carried out.



What will we do when we receive a complaint?

Once the complaint has been received, the external provider will proceed to analyse the facts and, if there are no incompatibilities, they will be communicated to the rest of the members of the body responsible for the system in order to determine whether to close the proceedings or to open an investigation into the facts.

When deemed necessary, the body responsible for the system, as responsible for ordering the initiation of the investigation, may request additional information or evidence through the same tool to confirm the necessary points and proceed to the opening of the corresponding investigation file.

Nor will the data of the persons affected by the complaint be disclosed when it may involve a conflict of interest with any member of the body Responsible for the System or the administration of the Entity.

The body responsible for the system has the obligation to maintain confidentiality regarding all the information to which it may have access as a result of the complaint submitted. Finally, the provider in charge of the initial management of the channel will periodically verify the correct operation of the tool.

How is the data of the person reported processed?

All information and personal data collected through the channel on the reported events will be treated with the same guarantees of confidentiality both in the case of the whistleblower and the reported or affected party.

Once the complaint has been admitted for processing by the body responsible for the system, all the information obtained through the channel that does not allow the identification of the informant will be made available to the accused, with the aim of facilitating their right to defence by guaranteeing, at all times, their presumption of innocence.

The accused will have the possibility of providing the allegations and evidence that he or she deems appropriate, for which he or she will be provided with an email address to which he or she can address them, guaranteeing that all the information and documentation provided will be treated confidentially by all the members of the body responsible for the System.

The personal data of the persons reported or affected will be processed at all times in accordance with the principles provided for in the applicable regulations on data protection.

Additional Information:

For more information on the use and measures of the channel, you can contact the body responsible for the system of your Organization via: canaletico@diagnostiqa.es

