

1. OBJECT OF THE DOCUMENT

MTS-OTS Globe Group and AXIS DATA (hereinafter “**MTS**”), by mean of this Document, implements a protocol for the operation and processing of communications received through the internal communication channel, called "**Ethic Channel**" which is made available to all those persons linked to MTS by an employment, business or commercial relationship.

This procedure provides each employee or person professionally linked to MTS with the opportunity to report possible violations or breaches of the regulations in force, MTS' internal rules, or any other irregularity committed by another manager or employee, to take appropriate measures by the person or persons designated by MTS to receive and process them.

In this regard, the provisions of this protocol for the operation of the Ethic Channel are applicable both to MTS' internal staff and to third parties, such as suppliers and clients, who have access to the Ethic Channel to submit communications.

2. SCOPE OF APPLICATION

This procedure applies to all managers and employees of each of the MTS' companies.

Likewise, this Ethic Channel can be used by:

- Participants, Directors or persons belonging to the Govering Bodies, including non-executive members.
- Any person working for or under the supervision and direction of contractors, subcontractors and suppliers.
- Volunteers, trainees, paid or unpaid trainees.
- Reporting persons who publicly report or disclose information on infringements committed in the context of an employment or statutory relationship that has already ended.

Hereinafter, all those who make use of the channel will be referred to as "**Whistleblower**".

The Ethic Channel is intended for the reporting of possible actions contrary to the regulations in force. By way of example, the following behaviors may be reported:

- Infringements in the field of health and safety at work.
- Intimidation, harassment, and abuse of power, whether verbal or physical.
- Infringements in commercial relations.
- Bribery, corruption.

- Infringements regarding sensitive and confidential information.
- Insider trading.
- Money laundering.
- Non-compliance with environmental management.

Doubts, queries or Reports about the employment or professional relationship or situation with the organisation, that do not involve a possible or effective violation of current regulation or of the applicable internal regulations, must be submitted through the channels established by the organisation for this purpose.

3. SPECIFIC DEFINITIONS

- **Report:** A document by which any employee belonging to MTS reports an infringement or irregularity in the internal procedures or rules of MTS.
- **Report Register:** A document where all the Reports received are referenced.
- **Ethic Channel Responsible:** Responsible person for the implemented information system, namely the Ethic Channel, whose mission is to verify that the Ethic Channel Protocol is complied with in the event of receiving a report.
- **Compliance Committee:** The Compliance Committee is the MTS body in charge of overseeing the ethical behavior of the company's employees, executives and directors in compliance with the law and its internal regulations, controlling and supervising the integration into management of the provisions of the Code of Ethics, internal regulations and the criminal risk prevention policy.

4. CASES OF REPORT

The Reports to be processed under this procedure must necessarily refer to one of the following cases:

- Any unlawful act or infringement that affects the regulatory field or involves a breach of European Union Law.
- Acts or omissions that could lead to a serious criminal or administrative offence.
- Infringements of labour law in the field of health and safety at work.
- Serious non-compliance with the MTS' internal regulations, in particular the Code of Ethics.

5. ETHIC CHANNEL RESPONSIBLE

The Ethic Channel Responsible will be appointed by the Directors or the respective Board of Directors of each company of MTS among its executives and shall be responsible for ensuring the diligent processing of Reports that reach the Ethic Channel. Any appointment, removal or dismissal shall be communicated to the Independent Whistleblower Protection Authority within ten working days.

The Whistleblower has the authority to manage the Ethic Channel and process investigation files.

Its functions will be carried out with full independence and autonomy with respect to the rest of the MTS' bodies, so that it must not receive instructions of any kind in the exercise of its functions, and it must have all the personal and material resources necessary to carry them out.

6. REQUIREMENTS FOR REPORTS

Reports addressed to the Ethic Channel must meet the following requirements:

- **Provide all available documentation** on the situation being reported, or objective indications to obtain the evidence. Reports based solely on opinions cannot be taken.
- **Have reasonable certainty about the information being reported**, which must be of special relevance for the integrity of the organization.

The information provided with the Report must, in all cases, be truthful. It should be noted that such information will serve as a basis for the initiation of an internal investigation process that may, if necessary, lead to possible investigations by judicial authorities, state security forces or other public bodies, as well as the imposition of sanctions or disciplinary measures.

Reports made in good faith and in accordance with the above criteria will not have any negative consequences for the Whistleblower or for any witnesses that may be disclose. Report that does not comply with the above requirements may be archived.

The Whistleblower is responsible for any misuse use of the Ethic Channel, as well as for the content of the Reports filed. The submission of fraudulent or false Reports may result in disciplinary and legal responsibilities for the Whistleblower.

Reports may not be made for purposes other than those envisaged in the regulations governing the Ethic Channel. They must not violate the fundamental rights of honor, image and personal and family privacy of third parties, which are contrary to the dignity of the person or violate legislation on the protection of personal data.

In the event of a dispute between the person making the Report and third parties, the organization shall be exempt from any claim, demand or damage of any kind in connection with the dispute.

Any additional information that the whistleblower may possess may be requested. The receiving entity is not obliged to return any documentation that may be submitted with the Report.

7. CASES OF INADMISSIBILITY

The Report may be rejected as inadmissible if:

- the facts reported do not constitute an infringement of the legal system.
- the facts reported lack any credibility.
- the Report is manifestly unfounded or there are reasonable grounds to believe that it was obtained through the commission of a crime.
- the Report does not contain new and significant information on infringements compared to a previous complain about which new circumstances of fact or law justify a different follow-up.

8. REPORT PROCEDURE

Reports occur when an individual reports in writing about infringements by MTS employees or managers of internal procedures or rules, regulatory breaches, as well as any other general, operational, or financial irregularity.

Reports can be filed through the following URL: <https://mtsglobe.youreline.com/en>

The form to be completed consists of three sections:

- Description.
- Identification.
- Terms of Use.

In relation to the "**Description**" section, all the fields of the form must be completed, indicating the date and place of the facts, their relationship with the entity, the type of irregular conduct reported, the description of the events, whether witnesses are provided and whether the Report has already been submitted through another channel.

At the end of the "**Description**" section, files can be attached. Supported file extensions are .pdf, .txt, .rtf, .doc, .docx, .odt, .xls, .xlsx, .ods, .gif, .tiff, .jpg, .jpeg and .zip. The Whistleblower can attach up to 5 files with a maximum size of 5 Mb. per file.

In the "**Identification**" section, the Whistleblower can choose whether to identify himself/herself or not.

The specific Report procedure is described below:

1. Filing the Report

- The Whistleblower reports the facts considered to constitute an infringement or breach of the law or an irregularity.
- The complain is made in writing through MTS' Ethical Channel (<https://mtsglobe.youreline.com/en>).

2. Ethical Channel Responsible

- Receives the Report and acknowledges receipt of the Report within 7 calendar days. Receipt of the Report will be communicated to the physical or e-mail address provided by the Whistleblower for this purpose.
- The Compliance Committee shall be informed of the receipt of the Report and its processing status.
- Once the Report has been validated, the following shall be carried out:
 - Acceptance of the Report, initiating the investigation phase.
 - Rejection of the Report in the event that it should not be processed, justifying its decision to the Whistleblower.

3. Procedure

- If the Report is deemed admissible, the Compliance Committee shall meet to analyse it.
- At such meeting, express care shall be taken to ensure that there is no conflict of interest between those called, this being understood as a situation in which the private interests of a person interfere or may be understood to interfere with the performance of their duties within the organisation, and the person allegedly affected or implicated in the Report shall be excluded from the meeting, in order to ensure the normal development of the investigation to be carried out.
- Once the Report has been validated, an investigator may be appointed to verify the veracity of the data or facts referred to in the Report and to draw up a final report with his or her conclusions, gathering the necessary data by the most appropriate means to obtain such information:
 - Personally
 - By external sources
- If the investigation reveals that the facts reported are inaccurate or unjustified, it shall inform the Compliance Committee of the inappropriateness of the Report and shall advise it to file the Report, analysing the reasons for the Report.
- The investigation shall include all actions aimed at verifying the veracity of the facts reported.
- During the investigation phase, whenever possible, an interview shall be held with the person under investigation, in which he/she shall be invited to explain his/her version of the facts and to provide the means of proof that he/she considers appropriate and pertinent, and may be given access to the file without, under any circumstances, revealing the identity of the Whistleblower.

4. Termination

- The procedure shall be completed within a maximum period of 3 months, except in cases of particular complexity that require an extension of the period, in which case this may be extended for a maximum of a further 3 months.
- Once the decision has been reached by consensus, the Compliance Committee shall communicate it to the Head of Human Resources, who may proceed to apply the corresponding disciplinary sanctions, which in all cases must be respectful of the applicable labour regulations, without, however, losing forcefulness or proportionality with the seriousness of the facts from which they arise.
- In the event that the facts could constitute a criminal offence, the Public Prosecutor's Office or the European Public Prosecutor's Office shall be informed if the facts affect the financial interests of the EU.
- The report may also be submitted to the authority, entity or body considered competent to deal with it.

9. GUARANTEES

The basic pillars on which the Report procedure is based are:

- Guarantee of non-retaliation for the Whistleblower: The Management of MTS guarantees, subject to compliance with this procedure, that no action of any kind will be taken against the Whistleblower as a result of the Report.

Likewise, any retaliation at work against an employee who uses this procedure, or attempts to do so, constitute a serious breach of MTS internal regulations and appropriate action will be taken to sanction such a breach.

The Whistleblower is responsible for the misuse of the Ethic Channel, as well as for the content of the Reports made. The submission of fraudulent or false Report may result in disciplinary and legal liabilities for the person making the report.

If the rights of the whistleblower are infringed because of the report, the whistleblower may request protection from the competent authority within two years after filing the report. After such period, the competent authority may exceptionally extend the protection period, after hearing from those who may be affected by the decision.

- Confidentiality: MTS will always guarantee the confidentiality of the Report submitted regarding the identity of the Whistleblower. The identity of the Whistleblower is considered strictly confidential information and will not be disclosed, unless required by the competent authority or by law. In such cases, and prior to disclosing this information, the Whistleblower will be informed of this circumstance, except when there are justified legal reasons for not doing so.

In any case, MTS will respect professional secrecy, as well as the regulations in force on the protection of personal data.

Employees and third parties must be informed about the existence of this Ethic Channel. Access to the data contained in the Ethic Channel will be limited exclusively to those who, whether they are part of MTS or not, perform the functions of internal control and compliance.

- Protection of the affected party: in any case, the persons affected by the Whistleblower will have the right to the presumption of innocence, the right of defense and the right to access the case file, as well as the same protection established for the Whistleblowers, preserving their identity, and guaranteeing the confidentiality of the facts and data of the procedure.

- Maximum investigation period: MTS must investigate the Report submitted for a maximum period of three months, which may be extended for a period of the same duration, provided that the Compliance Committee agreed to do so, to ensure the success of the relevant investigation.

The investigation will be limited solely and exclusively to the facts that are the subject of the Report, without prejudice to the fact that the Compliance Committee, in view of the results produced, may open the corresponding lines of investigation because of any additional irregularities that may have been detected.

Three months after the data have been entered, they must be deleted from MTS' Reports channel system, except for information collected in an anonymised form for the purpose of providing evidence of the functioning of the model for prevention of the commission of crimes by a company.

10. PROTECTION OF PERSONAL DATA

In any case, the right to the protection of personal data of the Whistleblower will be respected. The Whistleblower's personal data will be lawfully processed in accordance with the provisions of *Article 6.1c) of Regulation (EU) 2016/679 of the European Parliament and of the Council, of 27 April 2016, and Article 8 of Organic Law 3/2018, of 5 December, of Data protection and the guarantee of digital rights.*

In accordance with these regulations and the provisions of *Law 2/2023, of 20 February, regulating the protection of whistleblowers and anti-corruption*, personal data whose relevance is not evident for processing specific information shall not be collected or, if they collected by accident, they shall be deleted without undue delay.

If the information received contains personal data included in the special categories of data, it shall be deleted immediately, without being recorded and processed.

The data subject to processing may only be kept in the information system for the time necessary to decide whether to initiate an investigation into the reported facts.

If it is proven that the provided information or part of it is not true, it must be immediately deleted as soon as this circumstance comes to light, unless such lack truthfulness could constitute a criminal offence, in which case the information will be kept for the necessary time during which the judicial procedure is being processed.

In any case, if three months have elapsed since receipt of the Report without any investigative actions being initiated, it must be deleted, unless the purpose of the retention is to prove evidence of the functioning of the system. Reports that have not been processed can only be recorded in anonymized form, without the obligation to block the data being applicable.

In the event of public disclosure, MTS will have appropriate technical and organizational measures in place to preserve the identity and guarantee the confidentiality of the data

corresponding to the involved persons and to any third party mentioned in the information provided, especially the identity of the Whistleblower if identified.

In any case, the Whistleblower may exercise his/her rights of access, rectification, deletion, portability, limitation or opposition to this processing by sending a written communication to mtsglobe@youreline.com.

11. REPORT REGISTER

The Ethic Channel Responsible shall keep a register of the information received and the internal investigations to which they have given rise, guaranteeing, in any case, the confidentiality requirements provided for in the regulations in force. This register shall include at least the following information:

- Name and Surname of the employee filing the Report.
- Unit, Department, Area, and company of the group to which he/she belongs.
- Subject of the Report (persons and facts)
- Date of filing
- Date of communication to the Compliance Committee.
- Actions taken.
- Conclusions
- Closing date
- Date of submission to the Directors or Management Bodies by the Compliance Committee.

The nature of this Report Register, as well as the personal data of the Whistleblower, shall be strictly confidential and may only be known by the Whistleblower, the Compliance Committee, the Governing Bodies of the affected company, the Directors, or by the entity designated to provide any support service to the management of the channel.

The Report Register will not be public and access to all or part of the contents of the register may be granted only at the reasoned request of the competent judicial authority, by court order and in the context of judicial proceedings, and under the supervision of that authority, may all or part of the contents of the Report Register be accessed.

Personal data relating to Reports received and internal investigations shall only be retained for the necessary and proportionate period to comply with the provisions of the regulations in force. Under no circumstances should the data be retained for a period longer than ten years.

12. REPORT TO THE INDEPENDENT WHISTLEBLOWER PROTECTION AUTHORITY

The right to file a Report through this Ethic Channel does not preclude the Whistleblower from filing a Report with the Independent Authority for the Protection of Whistleblowers in the terms established in *Law 2/2023, of 20 February, regulating the protection of whistleblowers and anti-corruption*, regulating the protection of Whistleblowers on regulatory infractions and the fight against corruption.

13. REPORTS

The Ethic Channel Responsible together with the Compliance Committee, if applicable, will report to the Administrators or the Management Body the Reports received through the Ethic Channel, the outcome of the investigations or, if applicable, the status of the matter, guaranteeing, in any case, the confidentiality of the identity of the Whistleblower and avoiding at all times potential conflicts of interest.

14. COMMUNICATION OF THE PROTOCOL

This Protocol shall be available to all members of MTS on the MTS Corporate Portal and on the website www.mtsglobe.com. Additionally, appropriate communication, training, and awareness actions will be undertaken to ensure its timely understanding and implementation.

15. UPDATE AND REVISION

This Protocol shall be reviewed and updated as appropriate, to adapt it to regulatory changes, as well as any changes that may arise in the business model or in the context in which MTS operates, ensuring its effective implementation at all times.