



MST Holding

**Complaints Channel
June 2023**



Whistleblower Protection: Law 2/2023

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INTRODUCTION

Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons who report violations of Union Law is a rule that seeks to protect whistleblowers in the field of the European Union.

In Spain, this directive has been transposed by Law 2/2023, of February 20, regulating the protection of people who report on regulatory violations and the fight against corruption. This law establishes a whistleblower channel so that whistleblowers can report irregularities they have detected.



WHAT IS A COMPLAINTS CHANNEL?

A whistleblowing channel is a means through which **employees , customers , suppliers or other interested parties** can report irregularities related to the company, such as corruption, fraud, workplace harassment, discrimination or any other inappropriate conduct .

The goal of a whistleblowing channel is to provide a secure and confidential mechanism for whistleblowers to report these irregularities without fear of retaliation.



PROTECTION OF WHISTLEBLOWERS

Directive (EU) 2019/1937 establishes measures to protect whistleblowers from possible reprisals, such as dismissal, discrimination or intimidation. In addition, the confidentiality of their identity is guaranteed and any type of sanction or disciplinary measure against them is prohibited.

In Spain, Law 2/2023 also establishes similar protection measures for whistleblowers, as well as the obligation of companies to implement measures to prevent retaliation and guarantee the confidentiality of the information received through the whistleblower channel.



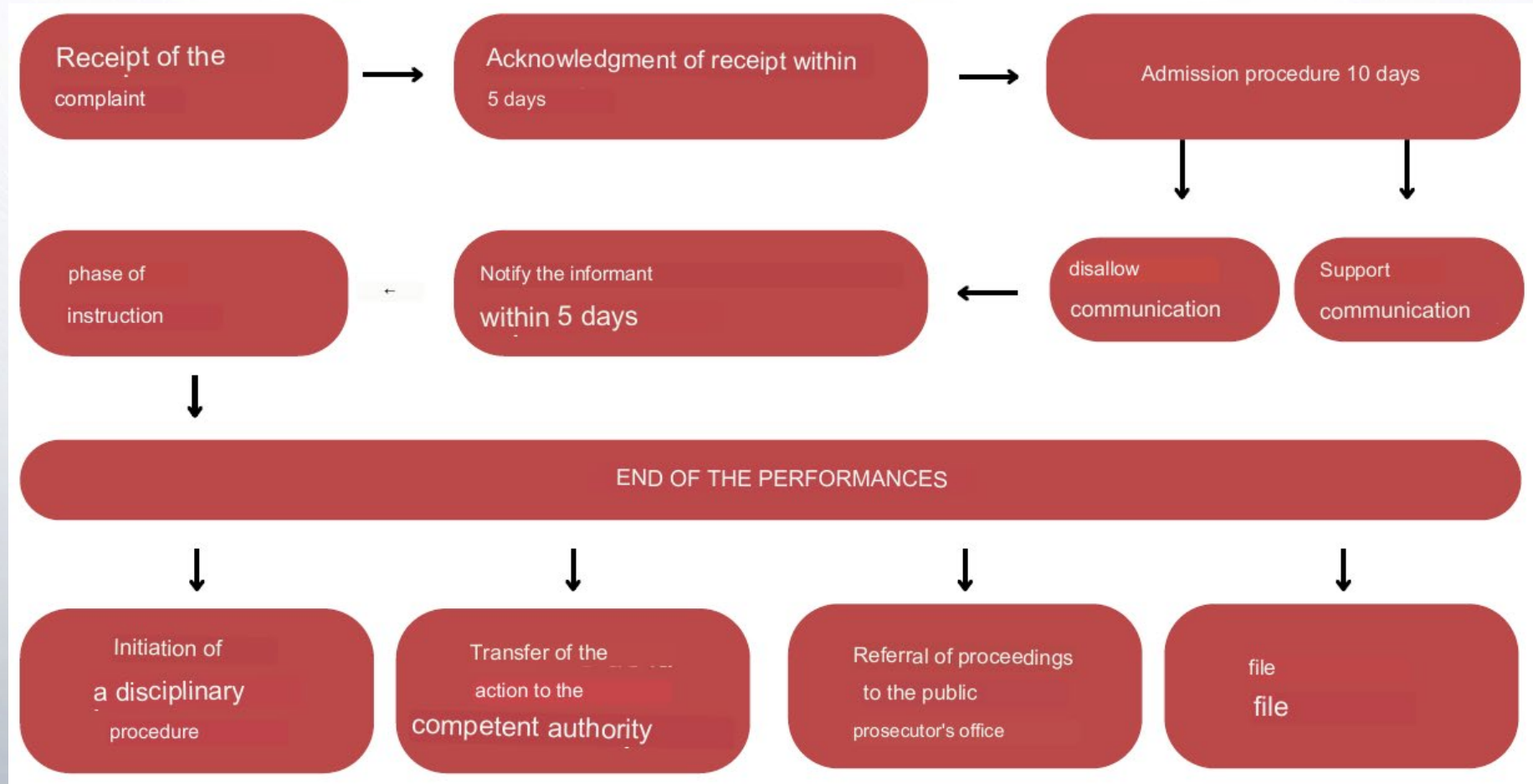
OPERATION OF THE COMPLAINTS CHANNEL

The complaints channel established by Law 2/2023 must be accessible, confidential and effective

Communications of information, complaints, doubts, queries or alerts of possible risks of ethical and regulatory non-compliance (hereinafter they will also be defined collectively as "communications") may be made, always acting in good faith, by accessing the following link :

[LINK TO THE COMPLAINTS CHANNEL](#)

PHASES OF THE PROCEDURE





Thank you so much

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