
INTERNAL WHISTLEBLOWING CHANNEL POLICY

Purpose

Clifford Chance, S.L.P. ("**Clifford Chance**" or the "**Firm**") has an internal whistleblowing system in accordance with Act 2/2023, of 20 February, on the protection of persons who report regulatory breaches and on anti-corruption ("**Act 2/2023**").

This policy sets out the basic elements of the procedure for managing reports of actions or omissions that may constitute potential breaches subject to Act 2/2023.

Scope

The policy applies to clients, suppliers, collaborators, former employees and any other persons who maintain, have maintained or begin a working or professional relationship with Clifford Chance, including employees and self-employed workers, who report potential breaches subject to Act 2/2023.

How to file a report

Internal whistleblowing options:

Clifford Chance's internal whistleblowing channel provides the following ways to report actions or omissions that may constitute potential breaches subject to Act 2/2023:

- **In writing**, using the form published on the website, which will be sent by email or post to:
 - SPN.Canal@CliffordChance.com
 - Canal Interno de Información de Clifford Chance, S.L.P.
Paseo de la Castellana 110
28046 Madrid, Spain
- **In person**, in a physical meeting or videoconference, at the formal request of the whistleblower using one of the written reporting options indicated above. The in-person meeting will be held within seven days of the day of receipt of the request.

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Reports must be made as soon as possible, providing as much evidence as possible and maintaining confidentiality in order to not hinder any subsequent investigation.

Should the whistleblower make a report subject to Act 2/2023 through an alternative channel to those described above, the Firm also undertakes to manage it in accordance with the provisions of this policy. For this purpose, the person receiving the report must immediately redirect it via SPN.Canal@CliffordChance.com.

Acknowledgement of receipt:

The Firm will acknowledge receipt of the whistleblower's report within seven calendar days of receiving it.

Recording or transcription:

Reports made verbally, including in an in-person meeting, will be recorded or transcribed fully and precisely. The whistleblower will be given the chance to review the transcription and sign it as proof of acceptance.

Anonymity:

Anonymous reports can be made, though it will always be preferable to know the identity of the whistleblower in order to facilitate further investigation.

As a general rule, anonymity will not prevent correspondence being exchanged with the whistleblower, nor, if deemed necessary, the whistleblower being asked for further information. However, the possibility of further communication may depend on the whistleblower, who must provide a means (phone number or email) to maintain such communication.

Alternative whistleblowing channels:

Without prejudice to the fact that Clifford Chance's internal whistleblowing channels are the preferred option for reporting actions or omissions that may constitute potential breaches subject to Act 2/2023, any individual may use the external whistleblowing channel created in Spain by the *Autoridad Independiente de Protección del Informante* (Independent Whistleblower Protection Authority).

The whistleblower will also be protected in any public disclosure of information on potential breaches, provided that the report was made in compliance with the applicable legal provisions (i.e. prior report through an internal or external channel, or the existence of an imminent or clear danger to the public interest or the risk of irreversible damage) or in exercise of the freedom of expression and truthful information under the Spanish Constitution.

Informing the authorities:

The Firm will immediately forward any information it receives on conduct that could constitute a breach to the Public Prosecutor's Office. Where the conduct affects the financial interests of the European Union, the information will be forwarded to the European Public Prosecutor's Office.

Principles for processing reports

Confidentiality:

The Firm undertakes to maintain the confidentiality of the report, the whistleblower and the person concerned, as well as the facts and details of the procedure.

In no case will the whistleblower's identity be disclosed to the person concerned. The person concerned will not be given full access to the case file. Consequently, the content of the report and any information that could reveal the identity of the whistleblower will be kept secret.

Any person involved in the management and processing of reports, at any stage, will keep secret the information they have access to as a result of such management and processing.

Protection from retaliation:

The Firm guarantees that there will be no retaliation against the good-faith whistleblower, nor against any associated individuals and legal entities, and the applicable laws and regulations will at all times be observed.

Protection of the person concerned:

In processing the case file, the Firm will respect the presumption of innocence and the reputation of the person concerned, as well as their right to a defence. The person concerned will be given access to the case file, with the aforementioned limitations.

Data protection:

The data protection regulations and their fundamental principles will be observed in the processing of the personal data of the whistleblower and of the person concerned.

Impartiality:

The person responsible for the internal whistleblowing system will ensure that there is no actual or potential conflict of interest in the processing of reports, in order to ensure they are handled with the utmost impartiality and objectivity.

Data processing

In accordance with European and Spanish data protection regulations, you are hereby informed:

- **Data controller:** Clifford Chance, S.L.P., with registered address at Paseo de la Castellana 110, 28046 Madrid, is responsible for the processing of the personal data of the whistleblower, the person concerned and any other persons mentioned in a report on actions or omissions that may constitute breaches subject to Act 2/2023. Moreover, depending on the nature of the

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report, the personal data may be transferred to Clifford Chance LLP, which will act as independent data controller.

- **Purpose:** the purpose of the data processing is to manage and process reports at all stages.
- **Legitimate basis:** Clifford Chance is entitled to process the personal data by legal obligation under Act 2/2023. In addition, Clifford Chance is potentially entitled to process special categories of data for reasons of essential public interest.
- **Confidentiality:** access to personal data will be limited exclusively to the person responsible for the internal whistleblowing system, the person managing the system, the head of human resources, the head of internal legal services or person acting in his or her capacity, any data processors appointed to manage the system and the data protection officer, as well as other persons who need access to the personal data for the purpose described above, in the terms established by law.

Personal data may be provided to the entities that make up the global law firm Clifford Chance and to their shared services companies when the competences and functions of the indicated roles so require.

The whistleblower's identity may only be disclosed to judicial authorities, the Public Prosecutor's Office or the competent government agency in the context of criminal, disciplinary or sanctioning investigations.

- **Storage:** personal data processed in the context of rejected reports will be stored for a maximum of three months from receipt of the report, after which it will be deleted or anonymised. However, data essential to demonstrating the channel's functioning may be maintained.

Personal data processed in the context of accepted reports, subject to investigation and resolution, will be stored for the maximum limitation period of three years for breaches under Act 2/2023.

Data subjects can find additional information on Clifford Chance's data protection policy in the [Privacy Statement](#) published on its website.

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Version history

Version	Approval date
Version 1	29 November 2023
Version 2	
Version 3	