

DISEÑO E IMPRESIÓN INDET

CODE OF ETHICS

(hereinafter, the "Regulations")

I. INTRODUCTION

Since the commencement of the activities of DISEÑO E IMPRESIÓN INDET, S.L.U. (hereinafter, the "Company"), the pursuit of excellence, respect for the Company's employees and collaborators, and the prevention of unlawful conduct or conduct contrary to the Company's philosophy, principles and code of ethics have been essential elements of its activity. To safeguard these principles, Management has approved these Regulations, which shall be binding on Employees as defined herein. They establish general rules governing employees and their activities, based on non-discrimination, equal opportunities in recruitment and promotion, employee safety, and the prevention of harassment or degrading treatment. Management shall provide the means necessary for proper implementation and communication of these Regulations.

II. GENERAL PROVISIONS

Article 1. - Legal framework

DISEÑO E IMPRESIÓN INDET, S.L.U., incorporated under the legislation in force, shall be governed by its Articles of Association, approved on 1 January 2020, these Regulations, and all applicable laws and collective bargaining agreements.

Article 2. - Purpose of the Regulations

These Regulations constitute a fundamental rule governing the operation of the Company and its relationship with Employees, including its structure, employee rights and duties, and responsibilities. They shall in all cases comply with employment legislation and any applicable collective bargaining agreement. They apply to the Employees referred to in Article 4.

Article 3. - Territorial scope

These Regulations shall apply throughout the territory in which the Company carries on its activities, in accordance with its Articles of Association and decisions of its governing body.

Article 4. - Personal scope

These Regulations apply to all Company personnel, irrespective of their level, position, seniority or type of contract. Such personnel are hereinafter referred to as "Employees".

Article 5. - Term

These Regulations shall enter into force on 1 January 2020 and remain in effect for an indefinite period.

Article 6. - Amendment of the Regulations

Management may review, amend, remove or add conditions and obligations at any time, provided that changes are made in writing and comply with applicable employment legislation and collective bargaining agreements. Changes shall be communicated to Employees in writing through the Company's usual channels.

Article 7. - Interpretation

These Regulations shall be interpreted in accordance with their underlying principles, guidelines and express wording. They bind Employees under Article 4 unless the Company and an Employee agree different terms in writing.

Article 8. - Entire agreement

These Regulations supersede all other written or oral regulations or agreements on the matters addressed herein. Previous agreements on those matters cease to have effect from the date indicated in Article 5.

Article 9. - Partial invalidity

A judicial or administrative declaration that any article or part thereof is unlawful, invalid, void or unenforceable shall not affect the remaining provisions, which shall remain valid insofar as possible, provided that the affected provisions are not essential.

Article 10. - Applicable law and jurisdiction

These Regulations shall be governed by and construed in accordance with Spanish law, particularly the Workers' Statute, related employment legislation and any applicable collective bargaining agreement. Disputes or claims concerning their interpretation or performance shall be submitted to the courts and tribunals having jurisdiction under law.

III. COMPANY ORGANISATION

Article 11. - Company hierarchy

For the proper management and operation of the Company, the following structure is established. I. Company Management: Management corresponds to the Company's sole director, hereinafter "Management". II. Company departments or areas: the remaining structure is organised by departments, including the Production Area, led by a department head with a team of 13 people across pre-production and production, and the IT Department, comprising a department head and four additional employees. Persons heading each area are hereinafter "Manager" or "Managers".

IV. GENERAL PRINCIPLES

Article 12. - Equal opportunities in recruitment

The Company guarantees equal access to employment and applies human-resources policies based on equality, non-discrimination and respect for Employees' dignity. This applies to existing Employees and applicants, without discrimination based on sex, race, religion, disability, marital status, age, ideology, pregnancy, identity, place of residence or other grounds. The principle governs CV screening, interviews, assessments, salary and benefits, and employment terms. Selection shall be based on objective merit, experience, knowledge, ability and job requirements; all candidates shall have equal opportunities. Employees shall assist with the integration and training of new colleagues while respecting these principles.

Article 13. - Prohibition of discrimination and prevention of harassment

The Company shall actively foster an inclusive, respectful working environment and comply with legislation preventing discrimination and harassment on any protected ground, including sex, race, religion, disability, marital status, age, ideology, pregnancy, identity and residence. Employees must not discriminate against or harass colleagues, superiors or subordinates. Harassment includes verbal, visual or physical acts by Employees or Management that create a degrading environment, cause psychological or physical harm, force resignation, or obstruct promotion or improved conditions. Examples include offensive jokes, degrading stereotypes, threats, authoritarian behaviour and unwanted physical contact. This prohibition also applies at social events, on business trips and through electronic communications. Violations may lead to disciplinary action, including dismissal in serious cases, in accordance with the Workers' Statute. Employees have the right and duty to report discrimination through the internal communication procedures.

Article 14. - Prohibition of child labour

Employment of persons under 18 is prohibited at all Company workplaces, except emancipated persons over 16 or persons over 16 with the appropriate parental or legal guardian authorisation.

Article 15. - Internal promotion policies

In accordance with Article 12, promotion shall be based on non-discrimination, competence and experience. Higher positions shall be assigned to Employees demonstrating suitable skills, passing applicable assessments and performing their duties diligently, in compliance with these Regulations, legislation and collective bargaining agreements.

Article 16. - Occupational risk prevention policies

The Company shall ensure Employee safety in accordance with Law 31/1995 on the Prevention of Occupational Risks and related legislation. It shall provide necessary protective equipment, resources and training and implement all applicable prevention measures. Employees and new hires shall receive instructions and must know and comply with safety policies. Periodic training and accident-prevention measures adapted to Company activities shall be provided.

Article 17. - Employee professional development

Within its possibilities, the Company shall encourage Employees' development and promotion by providing the knowledge and training required to work effectively and progress within the Company, in accordance with its recruitment and internal promotion policies.

Article 18. - Protection of Employees' private information

The Company recognises the importance of protecting confidential Employee information in strict compliance with Regulation (EU) 2016/679 (GDPR), Spanish Organic Law 3/2018 on Personal Data Protection and Guarantee of Digital Rights (LOPDGDD), implementing rules and future replacements. Employee records shall be managed in accordance with these rules, requesting authorisation where required for processing. Personal data may be included in automated or non-automated Company files for the employment relationship and necessary administrative or commercial management. Employees may exercise applicable rights of access, rectification, erasure, restriction, portability and objection.

Article 19. - Work-life and family-life balance

The Company shall actively promote measures to reconcile Employees' professional and family lives wherever compatible with its operations. It shall seek schedules that take family circumstances into account and adapt working hours where possible. These Regulations include specific reconciliation measures and the Company shall seek to develop additional measures in response to Employee needs.

Article 20. - Compliance with immigration rules

The Company shall comply with legislation on the employment of foreign workers, both EU and non-EU nationals. It expressly prohibits hiring persons without a valid work permit or proof of its grant by the competent authority. Where an applicant lacks authorisation, the relevant permit procedure must be completed before recruitment. Employees may report suspected breaches of immigration rules to Management.

Article 21. - Inclusion of persons with disabilities or at risk of social exclusion

Management shall adopt appropriate measures to facilitate the inclusion and participation in Company activities of persons with physical or mental disabilities and persons at risk of social exclusion.

V. RULES OF CONDUCT

Article 22. - Dress code

Employees must attend work wearing the personal protective equipment (PPE) previously provided by the Company, particularly in the Production Department.

Article 23. - Use of Company IT resources

Employees shall use Company IT and communications resources diligently and responsibly for work purposes, including computers, mobile phones, tablets, Wi-Fi and corporate email. (a) Installing unauthorised software or using unlicensed software is prohibited. (b) Corporate email shall be used only as necessary for work, responsibly and without defamatory, disparaging or offensive messages. (c) The Company may monitor accounts and devices to verify compliance with work duties and preserve device integrity, after informing Employees in advance. (d) Employees may not encrypt corporate emails or install encryption applications for that purpose. Monitoring shall respect Employees' privacy and the LOPDGDD and be limited to the stated purposes.

Article 24. - Use of Company property supplied to Employees

Employees shall care for Company property, such as laptops, phones, tablets and vehicles, with the diligence they would exercise over their own belongings and in a manner appropriate to their work. Employees shall be responsible for damage caused beyond ordinary use. Misuse may result in disciplinary action.

Article 25. - Protection of industrial and intellectual property

Employees shall actively respect and protect the Company's industrial property (including patents, utility models, trademarks, trade names and industrial designs) and intellectual property (including copyright, software, writings, videos, creative works and know-how). Such property may be used only as required for assigned duties and in accordance with supervisors' or Managers' instructions.

Article 26. - Use of personal mobile phones

To avoid distraction, accidents and errors and promote collaboration, use of personal mobile phones or devices during working hours, excluding breaks, is expressly prohibited. Devices may be used in common areas during breaks, respectfully and without disrupting work. Abusive, repeated or reckless use may constitute serious disciplinary misconduct.

Article 27. - Respectful internal relationships

Employees shall act diligently and respectfully towards colleagues, Managers, superiors, subordinates and Management. The Company shall encourage cooperation, mutual assistance and peaceful dispute resolution. Disagreements shall be reported through the designated internal channel and the Company shall respond promptly with reasons to resolve them and prevent recurrence.

Article 28. - Compliance with applicable laws and internal rules

Employees must observe these Regulations, Management's instructions and all applicable laws. Violations, whether committed personally or with third-party assistance, are prohibited and must be reported promptly to Management or the relevant Manager. The Company shall provide information needed for compliance and answer questions on applicable rules. Employees who are uncertain must consult their supervisors, Managers or Management.

Article 29. - Other professional activities

Employees may engage in activities outside working hours provided they do not significantly prejudice their Company duties and respect contractual exclusivity or non-compete provisions. Unless their contract states otherwise, they may provide services or advice to persons or entities in similar or competing activities, directly or indirectly, provided Company information is not used for unfair competition. Any other activity, whether self-employed or employed, that may amount to unfair competition with the Company is prohibited.

Article 30. - Handling confidential information

All documents, projects, files and information exchanged, supplied or created within the Company or collaborating entities, which Employees obtain or access during employment, constitute confidential information owned exclusively by the Company. During employment and indefinitely thereafter, Employees undertake (a) to

safeguard and not disclose such information, in whole or part, to any person or entity; (b) not to exploit it for themselves or third parties, directly or indirectly; and (c) not to make or retain copies in any medium for purposes unrelated to their work. Upon termination, all confidential documents and materials shall be returned to Management or Managers. Employees shall be liable for damage caused to the Company by intentional or negligent breaches of confidentiality.

Article 31. - Compliance with data-protection legislation

Employees must strictly comply with Regulation (EU) 2016/679 (GDPR), Spanish Organic Law 3/2018 (LOPDGDD), implementing rules and successor legislation. They undertake not to disclose personal data learned through their work. Where disclosure is necessary, they shall first seek the data subject's express, informed and unequivocal consent, identifying the specific purpose of disclosure.

Article 32. - Care of materials, vehicles and tools

Employees shall use Company materials and tools diligently and appropriately. Equipment, vehicles or tools requiring a special qualification, such as forklifts, lifting equipment or driving licences, may only be operated by duly qualified Employees. If no Employee holds the qualification, the Company shall seek to provide appropriate training. Improper or unauthorised use or failure to follow instructions may be sanctioned under the Workers' Statute.

VI. PREVENTION OF CORRUPTION AND FRAUD

Article 34. - Conflicts of interest

Employees must disclose potential conflicts of interest arising during their work. These include competing in the same sector or using confidential information or knowledge gained at work to compete with the Company. No activity or transaction potentially contrary to Company interests may be undertaken without express Management authorisation. Potential conflicts must be reported promptly to the immediate supervisor, Manager or Management.

Article 35. - Employment of relatives and close associates

To preserve equal access, experience-based recruitment and avoid abuse of power or conflicts, the hiring of persons closely connected to Employees or Managers, including relatives, friends or romantic partners, requires express Management consent. Relatives include parents, children, siblings, nieces/nephews, cousins, grandparents, grandchildren, great-grandchildren, in-laws and similar family members. Close associates include friends and present or former partners. Employees must disclose the engagement of such persons as staff, freelancers, suppliers or collaborators. The Company may take appropriate action, including rejecting a candidacy or seeking termination of the relevant contract.

Article 36. - Acceptance of gifts

Employees may not accept gifts, benefits or favours from suppliers, customers, collaborators or other interested parties ("Related Persons") intended directly or indirectly to influence their work or Company decisions. Gifts or advantages include concessions, donations, hidden commissions, assistance and travel.

Article 37. - Gifts offered by Employees

Employees may not offer gifts or benefits to Related Persons to influence their decisions or secure an advantage beyond what is appropriate or customary in the sector. Gifts or advantages to public officials or employees are strictly prohibited, regardless of whether they seek a direct benefit. Employees who learn of such practices have the right and duty to report them immediately to Management.

Article 38. - Treatment of customers

Employees must treat customers courteously, respectfully and professionally. They shall provide requested information except where confidential or protected by data-protection law. Information on products and services

must be truthful and accurate; false statements in communications or promotional activities are prohibited. Customer personal data shall be kept confidential. Anti-corruption and anti-fraud rules shall apply to all customer dealings.

Article 39. - Supplier relationships

Employees shall maintain lawful, appropriate and respectful relationships with suppliers. Supplier selection and management must be transparent and based on Company needs and interests, avoiding conflicts and personal gain. Employees aware of benefits received by colleagues or superiors from actual or potential suppliers must promptly inform their Manager or Management.

Article 40. - Market practices

The Company shall compete fairly and comply with Spanish and European competition and unfair-competition law. Deceptive conduct affecting free competition and malicious or false statements about competitors are prohibited. This prohibition also applies to other market operators and public regulators.

Article 41. - Compliance with accounting and tax rules

Employees must comply with accounting, tax and social-security requirements for all transactions. Customer invoices shall follow applicable law; expenses must be supported by invoices or contracts and submitted promptly to accounting staff. Transactions intended to breach tax or social-security rules or evade national, regional or local taxes or charges are prohibited. The Company shall maintain accurate books and accounts under applicable rules; responsible staff shall ensure reliable data and properly prepared financial statements.

Article 42. - Environmental compliance

Employees shall comply with environmental, pollution-prevention and environmental-protection rules applicable to Company activities, and with Company instructions on materials handling, recycling and pollution prevention.

Article 43. - Compliance with Regulations and Company instructions

Employees must comply with these Regulations and instructions from Management and Managers. Work must follow supervisors' procedures, guidelines and manuals; questions should be referred to Managers or Management. The Company shall provide training needed for work and new procedures or technologies; Employees must attend and participate diligently. Employees must facilitate Management audits assessing compliance and opportunities for improvement.

Article 44. - Responsibilities of Managers

Employees supervising others, including Managers, must set an example in applying these Regulations. They shall act respectfully and inclusively, uphold equality and non-discrimination, protect Employee wellbeing and Company interests, assist staff, answer questions, motivate teams and provide information for effective and safe work. They shall monitor compliance with these Regulations and other instructions and immediately report serious or repeated breaches to the supervisory body or Management.

VII. EMPLOYEE HEALTH AND SAFETY

Article 45. - Use of narcotic and psychotropic substances

Consumption of narcotic or psychotropic substances during working hours, or attending work under their influence, is prohibited. These include alcohol, cannabis, methamphetamines, cocaine, opiates and similar substances affecting physical or mental condition. The Company may carry out periodic tests to detect consumption. Such conduct may constitute serious misconduct under the applicable collective agreement and may lead to disciplinary dismissal where habitual consumption affects work performance.

Article 46. - Safety measures

In accordance with Law 31/1995 on the Prevention of Occupational Risks and related rules, Employees must use all required protective equipment and follow Company safety instructions throughout working hours. Failure to comply shall lead to disciplinary proceedings under these Regulations.

Article 47. - Reporting sickness absence

Employees unable to attend work must inform their direct supervisor as soon as possible. In cases of temporary incapacity, medical certificates shall be communicated to the Company through the established official channels; Employees are not required to submit them. Employees shall not be required to disclose their diagnosis, medical reason or expected duration of sick leave.

Article 48. - Emergency plans

The Company shall establish appropriate emergency response and evacuation plans, in cooperation with local emergency services, to protect Employees. Plans and subsequent changes shall be communicated through training; Employees must know and follow them. The Company may conduct drills when appropriate to verify implementation.

VIII. MONITORING OF ACTIVITIES

Article 49. - Video surveillance

In accordance with the LOPDGDD, the Company shall clearly and expressly inform Employees and their legal representatives about surveillance cameras at workplaces or in Company vehicles. Prior information is not required where a camera visibly marked with a notice records an Employee committing an unlawful act, subject to applicable rights. Cameras shall be used only for security and verification of work performance and shall not be installed in privacy-sensitive locations such as changing rooms, rest rooms or kitchens. Audio recording devices may be installed when necessary due to the nature of the work or premises, with appropriate notice to Employees and their representatives.

Article 50. - Geolocation systems

The Company may use geolocation systems in Company vehicles or mobile devices solely to verify proper performance of work. Employees shall be clearly, expressly and previously informed of their installation and operation.

Article 51. - Monitoring compliance with safety measures

The Company may adopt measures to verify and ensure compliance with its safety requirements in order to protect Employees' safety and integrity. Video surveillance and geolocation, where used, shall comply with the provisions of this Section.

Article 52. - Reporting breaches of safety measures

Employees who detect failures or breaches of safety requirements under these Regulations, occupational risk prevention legislation or applicable collective agreements have the right and duty to report them promptly to their Manager or Management through the internal communication procedures.

IX. REMUNERATION POLICY

Article 53. - Remuneration

Employee remuneration shall be determined fairly and equitably, considering job position and level, responsibilities, training, duties and job characteristics, without discrimination on grounds such as sex, race, religion, disability, marital status, age, ideology, pregnancy, identity or residence. The Company shall comply with employment law and applicable collective bargaining agreements.

Article 54. - Payment of wages

Unless prevented by technical reasons, wages shall be paid no later than the last day of the month, with efforts to pay earlier where possible. If the payment date falls on a weekend or national, regional or local holiday, payment shall be made on the next working day.

Article 55. - Salary increases

Employees may receive increases in basic pay, supplements or incentives at the Company's discretion, periodically or otherwise. A one-off increase does not create an obligation to repeat it. The Company shall comply with salary increases established in applicable collective bargaining agreements.

Article 56. - Travel allowances and expenses

The Company shall compensate travel outside the usual workplace in accordance with law and applicable collective agreements, including necessary meals, accommodation and transport expenses.

Article 57. - Bonuses and financial incentives

In addition to contractual and legally required supplements and extra payments, the Company may at its sole discretion grant bonuses or incentives, without an obligation to grant any specific bonus or repeat occasional bonuses.

Article 58. - Other salary supplements

Employees shall receive salary supplements as required by current legislation and, where applicable, the relevant collective bargaining agreement.

Article 59. - Access to payslips

Employees shall receive payslips by email, in a protected format, at the address provided when hired.

X. WORKING HOURS

Article 60. - Working hours

Employees shall work the hours agreed in their employment contracts, observing all rest periods required by law and any applicable collective bargaining agreement.

Article 61. - Work calendar

The Company shall establish the work calendar under its managerial powers pursuant to Article 20 of the Workers' Statute, respecting applicable law and collective bargaining agreements.

Article 62. - Meal and rest breaks

To maintain workplace cleanliness and prevent distraction or accidents, eating during working hours is prohibited unless necessary for health reasons. Meals shall be taken during the breaks specified in each Employee's contract.

Article 63. - Lunch and dinner facilities

The Company shall provide an appropriate area for Employees to eat and rest.

Article 64. - Punctuality

Employees must follow the schedules in their employment contracts. Repeated failure to comply may result in sanctions under the Workers' Statute.

Article 65. - Overtime and additional hours

Unless otherwise agreed in the employment contract, Employees may work overtime or additional hours according to Company needs, subject to applicable legal and collective-agreement limits. All such hours shall be

paid in accordance with the law and applicable agreement.

Article 66. - Working-time records

The Company shall comply with working-time recording requirements and provide the corresponding time sheets. Employees must complete them accurately, recording the start and end of their working day and applicable breaks.

Article 67. - Geographical and functional mobility

Employees shall be sufficiently flexible to work outside their usual workplace when Company needs require it. Tasks or functions may also be temporarily changed for operational, procedural or organisational reasons, justified by the relevant supervisor or Manager and subject to employment law and collective bargaining agreements.

XI. HOLIDAYS AND WORK-LIFE BALANCE

Article 68. - Holiday periods

Annual leave shall be taken in accordance with employment law, the applicable collective bargaining agreement and Company instructions. Employees must plan holidays with regard to workload at the relevant time.

Article 69. - Holiday requests

Employees must request leave from their department director, who must approve it. Failure to follow these instructions may mean the requested holiday dates cannot be fully accommodated.

Article 70. - Remote working and teleworking

To support work-life balance, the Company shall encourage voluntary remote work wherever technologically and economically feasible. Employees may request to perform all or part of their work remotely as part of their reconciliation rights, and the Company shall consider and seek to accommodate requests where possible. Remote workers have the same rights and obligations as other Employees and shall receive necessary training. The Company may monitor work in accordance with the above provisions and privacy protections. The Company shall promote the right to digital disconnection: Employees need only be connected during working hours and cannot be required to remain online outside those hours or after meeting assigned objectives.

Article 71. - Maternity leave and breastfeeding leave

The Company is committed to helping Employees reconcile work and family life and shall comply with the Workers' Statute, other applicable legislation and collective bargaining agreements in granting appropriate maternity leave and breastfeeding leave.

Article 72. - Leave-of-absence requests

The Company shall consider all Employee requests for leave of absence, whether voluntary, for family care or otherwise, in accordance with law and applicable collective agreements. Where a request may lawfully be denied, the Company shall give objective reasons for its decision.

Article 73. - Adaptation of working hours

The Company shall negotiate requested changes or adaptations to working hours based on Employees' personal needs, including reductions within the Company's possibilities. It shall respond in writing, explaining acceptance or refusal, and may propose an alternative arrangement based on objective operational or organisational reasons.

XII. INTERNAL AND EXTERNAL COMMUNICATION

Article 74. - Reporting discrimination and harassment

Possible discrimination or harassment may be reported through the Company's whistleblowing channel: laboralindet@smc.cat. Reports may be made confidentially, including anonymously, without prejudice to other legally available reporting channels.

Article 75. - Reporting other breaches of the Regulations

Possible breaches of these Regulations may also be reported through the whistleblowing channel: laboralindet@smc.cat. Reports may be identified or anonymous and shall be handled with the confidentiality and protection guarantees provided by applicable law.

Article 76. - Reporting other circumstances

Employees wishing to report any work-related matter or personal circumstance affecting their work, such as illness preventing attendance or a request for personal leave, may write directly to their immediate supervisor or Manager.

Article 77. - Participation in conferences and congresses

In respect of personal and family privacy, Employees may speak at conferences and congresses to which they are invited without prior Company authorisation. They must nevertheless comply with confidentiality and data-protection obligations under these Regulations and their employment contracts.

Article 78. - Contact with the media

Employees may speak with journalists or external communicators without prior Management authorisation. Where Company-related information is shared, confidentiality and data-protection obligations and any communication guidelines established by authorised Company staff or Management must be respected.

Article 79. - Corporate image and reputation

The Company's image and reputation, built through years of activity and service, are important assets. Employees must protect them and avoid conduct that could cause harm, especially when dealing with customers, suppliers and collaborators.

Article 80. - Communication policy

The Company seeks an effective external communication policy protecting its image and reputation. External communications include information to media, customers and Company social media, as well as promotional and advertising campaigns. Contacts received from journalists or media concerning Company affairs or activities must be immediately referred to the responsible Company body.

Article 81. - Use of social media

The Company uses LinkedIn, Instagram and Twitter and may create additional corporate profiles (the "Platforms") to communicate with customers and promote its activities. Employees must respect the Company's reputation, use its social media appropriately, and refrain from defamation, insults or disclosure of confidential information through personal profiles. On corporate profiles, they must interact politely and professionally and follow the instructions of profile managers. Customer data shared through Platforms must remain confidential under these Regulations, employment contracts, confidentiality agreements and data-protection law. Publishing dishonest or offensive videos concerning Employees or third parties is prohibited and may be sanctioned. Employees may maintain personal social-media profiles without prior authorisation, provided confidentiality and data-protection obligations are respected.

XIII. COMPLIANCE AND DISCIPLINARY PROCEDURE

Article 82. - Supervisory body

To ensure compliance by Employees and Management, oversight of these Regulations is assigned to the Manager (the "Supervisor"). The Supervisor shall oversee implementation, receive suggestions, prepare periodic

compliance reports and recommend amendments or additions; only Management may decide to amend the Regulations. The Supervisor may act upon Employee reports of breaches of rights or rules, or on its own initiative.

Article 83. - Sanctions for breaches

Breaches of these Regulations may result in sanctions proportionate to their seriousness and consequences. The Supervisor and/or Management shall assess the facts, supporting evidence, breached provisions and consequences. Any sanction shall comply with these Regulations, the Workers' Statute and applicable collective bargaining agreements.

Article 84. - Content of reports of breaches

Reports may be submitted with or without identification. Reporters are encouraged to describe the facts clearly and provide relevant details and supporting documents where available. Lack of identification shall not be grounds for rejecting a report. Reports shall be processed with the safeguards required by applicable law.

Article 85. - Disciplinary procedure

Sanctions for breaches shall be imposed by the Supervisor or Management in accordance with these Regulations. The Supervisor or Management shall investigate reported facts, collect testimony and evidence, hear the parties and decide based on the information obtained. The alleged offender shall be allowed to participate and any decision must be properly reasoned and supported by evidence, in accordance with law and applicable collective bargaining agreements.