



## WHISTLEBLOWER CHANNEL POLICY

Date: 09/20/2023

Edition: 1

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### 1. INTRODUCTION

With the entry into force on December 23, 2010, of the Organic Law 5/2010, of June 22, 2010, it has meant the amendment of the Criminal Code, introducing as one of the main novelties: the possibility of declaration of criminal liability of legal entities in the event that they incur in any of the criminal offenses likely to be committed by a legal entity (numerus clausus), in accordance with the provisions of Articles 31 bis to 31 quinquies of our Criminal Code.

In this sense, and with the aim of avoiding such criminal charges, a set of mechanisms have been developed to ensure proper compliance with the obligations imposed by the legislator in this criminal and tax area, etc.... Specifically, a series of organizational and compliance guidelines for companies, which are included in the so-called Protocols for the Prevention of Criminal Liability, or internationally known as "Corporate Compliance", within which this Whistleblower Channel Policy is included as a guide for the development of its functions by the person in charge of the Whistleblower Channel.

On February 20, 2023, Law 2/2023, regulating the protection of persons who report regulatory infringements and the fight against corruption (which transposes Directive (EU) 2019/1937 on whistleblowing or "Whistleblowing Channel") was passed, making it mandatory to grant persons working in the private or public sector the possibility of reporting any irregular practice of which they become aware, ensuring the protection and confidentiality of the reporting person who may not suffer any retaliation.

The aforementioned law, which came into force on March 13, 2023, imposes the obligation to implement an internal procedure for reporting this type of conduct, i.e. an internal Whistleblower Channel. Therefore, this new regulation obliges all private sector companies to



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with 50 or more workers to establish this system of complaints before December 1, 2023, so in GREENING GROUP we are committed to adopt this prevention mechanism for the sake of a correct compliance with the legal system.

### 2. OBJECTIVE OF THE WHISTLEBLOWER CHANNEL

The purpose of this Policy is to provide information on the operation of the Whistleblower Channel, explaining the procedure to be followed when communicating any indication or evidence that an illegal or irregular action is being committed in the entity. Likewise, its ultimate objective is to provide for and protect the rights and guarantees of all parties involved in the whistleblowing process and subsequent investigation.

Thus, the Whistleblower Channel is a preventive mechanism, whose purpose is to inform the person in charge of all those facts that may constitute a criminal offense and for which the corresponding examination and investigation is required to prevent and avoid the criminal liability of the legal entity.

This Policy establishes the management of this Whistleblower Channel, through which violations of the Code of Ethics, conflicts of interest and any other circumstance that may compromise the company from a criminal point of view will be reported to the person in charge.

### 3. SCOPE OF APPLICATION

This Policy is mandatory and applies to all members of the company globally. That is to say, all the people who are part of the GREENING GROUP must comply with its contents, regardless of the position and function they perform. Therefore, all employees of the organization, as well as the management, will have at their disposal the Whistleblower Channel, through which they will be able to communicate irregularities related to:



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- Any conduct typified in the Penal Code and, in particular, those that could give rise, specifically, to the criminal liability of legal persons as set forth in the group's internal protocols.
- Violations of the Code of Ethics by both management and employees.
- In general, the violation of legal provisions and internal rules of the entity whose infringement can be reported through the Whistleblower Channel.

This Policy is established to ensure that, if a report or complaint is made through the appropriate channel (Complaints Channel), it will be studied in a professional and confidential manner, adopting the appropriate measures to protect the interests of the group and the effective compliance with the legal provisions and rules of the group.

#### 4. RECIPIENTS OF THE COMPLAINTS CHANNEL

The recipients or potential users of the Whistleblower Channel may include:

- Executives and employees of group companies
- Third parties that maintain a contractual or commercial relationship with group companies, such as suppliers and customers, allowing them to inform the entity of any irregularities they observe in the development of the activity with the company.

In this context, any person who has reasonable suspicions or indications of the commission of any irregularity or action contrary to the law, or of the breach of commitments or contractual obligations assumed or of internal regulations, as well as any type of irregular, illicit or criminal conduct, may file a report.



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### 5. PROTECTION OF THE COMPLAINANT AND RESPONDENT

The rights and guarantees of complainants, victims and witnesses must be respected in any complaint that is processed.

In this regard, the person in charge of the Whistleblower Channel shall ensure that all inquiries, reports or complaints received are analyzed in an independent and professional manner, guaranteeing confidentiality in the treatment of the identity of both the complainant and the reported person(s), keeping only the persons strictly necessary in this process informed. In this sense, they will be protected against any type of retaliation, discrimination and penalization due to the complaints made.

Likewise, in order to ensure the confidentiality of this entire procedure, it will be imperative that all persons who have knowledge of the reports made through the Whistleblower Channel keep the identity of the complainant, victims and witnesses (if any) confidential. We will not proceed to apply any type of measure or reprisal, either directly or indirectly, against the person who makes a report in good faith. However, in the opposite case, punitive measures may be taken.

As for the accused, it is important to emphasize that throughout the processing of the complaint and the subsequent procedure that it entails, his or her rights will be respected, especially the presumption of innocence, the right of defense and the principle of contradiction. Likewise, the company will be responsible for maintaining the secrecy of the identity of the person denounced.

In the event that it is confirmed that both the complainant and the respondent have been subjected to retaliation, the perpetrators will be investigated and, if appropriate, sanctioned.



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### 6. RESPONSIBLE FOR THE COMPLAINTS CHANNEL

The Whistleblower Channel will be managed under the strict responsibility of the person designated by the organization, whose functions will consist of the corresponding management, investigation and decision of the files originated as a consequence of those complaints, credible and with a minimum basis, which have been brought to his knowledge through the Whistleblower Channel. Likewise, it will be responsible for the follow-up, compliance and sufficiency of the measures proposed by this Policy.

Among the functions of the person in charge we can refer to the following:

- Promote the dissemination, knowledge and compliance with the Code of Ethics.
- To interpret the Code of Ethics and to be its interpretative body in case of doubt.
- Facilitate a communication channel to all stakeholders to provide information on compliance with the Code of Ethics.
- Make periodic reports on the degree of compliance with the Code, with recommendations and appropriate proposals for its updating, improvement and application.

With regard to the management of the Complaints Channel, its functions include:

- Reception, admission and classification of complaints received.
- Processing and investigation of complaints and grievances finally admitted.
- Resolution of the procedure, imposing, if applicable, the appropriate disciplinary sanction.
- Preparation of periodic reports on the operation of the Whistleblower Channel.

### 7. INFORMATION TO USERS ON THE COMPLAINTS CHANNEL

The knowledge of the existence of the Whistleblower Channel by all GRUPO GREENING personnel is essential for the achievement of its purposes, being able to inform of its operation by means of:



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- Internal communication indicating how to access it and subsequent procedures.
- Information via intranet for all employees.

It shall be mandatory to inform the users of the Complaints Channel of the strictly confidential nature of the complaints received, guaranteeing the preservation of the data of the complainant and of the reported party, as well as that access to the same shall only be allowed to persons strictly necessary for said process.

This confidentiality will allow the person in charge to ensure that no retaliation of any kind is committed against the persons making the complaints or denunciations, with the sole exception of those cases in which the bad faith of the complainant is proven, in which case the corresponding legal sanctions or disciplinary measures may be adopted.

Attached as **ANNEX I** is a model of communication on the Whistleblower Channel.

### 8. COMPLAINTS CHANNEL PROCEDURE

The procedure in the Complaints Channel is articulated as follows:

- Notification of irregular actions by means of a complaint: technical means and minimum reporting requirements.
- Complaint management, which is divided into the following phases:
  - PHASE 1 Admission or inadmissibility of the complaint: communication of the admission or inadmissibility within a maximum period of 7 days. Classification of the complaint: Very serious, Serious or Slight, within 10 days.
  - PHASE 2 Investigation of the complaint. The investigation period is 3 months + 3 months extendable.



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- PHASE 3 Conclusion of the investigation phase: Issuance of the conclusions report within 15 days from the end of the investigation phase. Referral to the Management Body for the assessment of the proposed measures and, if applicable, information to the complainant.

### **8.1. COMMUNICATION OF IRREGULAR ACTIONS: technical means and minimum requirements of the complaint.**

#### **A) Technical means to file a complaint.**

In order to make the Whistleblower Channel more efficient and simpler, as well as to make it easier for employees to file complaints, it has been established that the designated manager will be the only person in charge of the Whistleblower Channel, although any employee who becomes aware of the existence of any irregular conduct or breach or violation of the law or the group's internal regulations must immediately report it either to his or her hierarchical superior or directly to the person in charge of the Whistleblower Channel.

The means available to GRUPO GREENING personnel to make complaints and denunciations, which will be operative 24 hours a day, 365 days a year, is as follows: <https://www.greening-group.com/canal-denuncias/>

The complaint shall be formulated in the most descriptive and detailed manner possible, thus facilitating the identification of the person(s) involved or department(s) involved, in order to take the appropriate investigative measures and giving the option to report anonymously through the group's website.





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### B) Minimum complaint requirements.

The formulation of the complaint requires a series of minimum requirements that make it plausible and justify its subsequent investigation. Therefore, the fields identified in the Complaints Channel platform must be completed and the following sections must be detailed in the account of the facts:

- Detailed description of the facts that are the object of the complaint and specify what the allegedly irregular conduct consists of.
- Possible persons involved.
- Approximate dates of the events.
- Affected company.
- Affected department.
- Potential impact on customers and suppliers.
- Economic and/or reputational impact.
- Any other relevant information
- Provision of evidence (e.g. documents, witnesses) to prove the facts.

Similarly, it should be noted that, prior to sending the complaint, it is necessary that the complainant has confirmed that he/she has read, knows and accepts this Policy and the Code of Ethics, and that he/she consents that his/her personal data will be processed and protected in accordance with the regulations on the protection of personal data, and that the personal data provided by the reported person will also be protected.

### C) False allegations

In order to prevent and avoid fraudulent use of the Whistleblower Channel, the sending of false reports is expressly prohibited.



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In this context, we can understand that we are faced with a false complaint when it contains false information, lacks justification or clearly responds to the bad faith of the complainant and is untruthful and with a clear intent to harm the defendant. Therefore, in the event that a false report is found to have been submitted, and apart from the communication of its inadmissibility, disciplinary measures may be taken as deemed appropriate.

### 8.2. COMPLAINT MANAGEMENT

#### PHASE 1: ADMISSION AND INADMISSIBILITY. CLASSIFICATION OF THE COMPLAINT

##### **A) Admission and inadmissibility of the complaint.**

As previously mentioned, employees can submit their complaints directly to the person responsible for the channel, so that once the complaints have been received in the channel, he/she will be in charge of the subsequent procedures corresponding to the admission and classification of the complaints and the preparation of a report.

Complaints will be communicated through the system set up on the group's website <https://www.greening-group.com/canal-denuncias/> in order to register all the complaints filed and to ensure that they are adequately dealt with.

Once the complaint has been received, the person in charge shall immediately send the sender of such communication an acknowledgement of receipt indicating receipt of the complaint, with the indication that the personal data of the complainant and the person complained of will be processed and protected in accordance with the regulations on personal data protection. Subsequently, a reference number will be assigned to the file of this complaint and the person in charge will proceed to its preliminary study to determine whether or not to admit it within **a maximum period of 7 days**.



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**working days.**

The person in charge of the Complaints Channel, once the complaint is received, must check if it complies with the minimum requirements and data for admission; if it does not, the complaint will be rejected for the following reasons:

- Lack of plausibility
- Lacking sufficient grounds
- Due to lack of data

### **B) Classification of Complaints:**

After receiving the complaints, the person in charge shall proceed to their classification within 10 days from the admission of the complaint according to their importance, giving priority to the complaints that may have a greater impact for GRUPO GREENING, if the appropriate measures are not applied.

Without prejudice to a more exhaustive assessment of the facts by the organization itself, they can be classified as follows as a guideline:

#### **1) Very Serious allegations or complaints related to:**

- Fraud against the Social Security or the Tax Authorities.
- Offers or acceptance of benefits or advantages in the contracting of professional services.
- Disobedience of express orders from the administrative authority to correct or suspend the above activities.
- Infringements on environmental aspects of the activity.
- Obstruction of the Administration's inspection activity.
- Occupational health and safety violations.



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- Behaviors related to bullying, harassment or abuse
- Human rights violations.
- Discovery and disclosure of secrets: appropriation, use and transfer of employee, customer or third party data without their consent, financial or accounting fraud, misappropriation of corporate funds, breaches of confidentiality.

### 2) **Serious allegations or complaints related to issues about:**

- Receiving and laundering of proceeds from illicit activities
- Infringement of privacy: interception of communications or appropriation of documents, e-mails or telecommunications to the detriment of a third party in order to discover a secret.
- The incorporation into the company of information from third parties without consent.
- Misleading advertising.

### 3) **Slight complaints and grievances that deal with other types of matters.**

#### PHASE 2: INVESTIGATION OF THE COMPLAINT

**A) Communication with the Complainant to gather information on the facts that are the subject of the Complaint.** Those complaints classified as **Very Serious**, must be notified immediately to the person responsible, and may be transferred to the persons or units that should intervene for processing. The latter will contact the complainant within **7 working days** of receipt of the complaint in the event that it is necessary to obtain additional data for the investigation of the facts.

For those complaints classified as **Serious and Minor**, the person in charge will contact the complainant within **15 working days** of receipt of the communication when it is necessary to obtain additional data on the facts under investigation.



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### B) Investigation of the reported facts:

Once the complaint has been admitted, the person in charge will proceed with all the information he/she has gathered to open a file for the investigation of the facts and the drafting of a subsequent report on the procedure. The maximum duration of this **investigation phase** will be **3 months**, although in the case of more complex cases this period will be extended to a **further 3 months**.

In order to carry out this process as diligently as possible, the person in charge may carry out as many investigative actions as he/she deems appropriate, using all the material and human resources at his/her disposal and using the time necessary to ascertain the facts that have occurred. To achieve this objective, it will be necessary to establish:

- Investigation procedures that allow both the preservation of evidence and respect for workers' rights (personal interviews, data analysis, obtaining information from external sources, etc.).
- Allow the person in charge to have access to the necessary documentation, as well as to conduct an interview with the complainant, hearing of the accused, and interrogation of witnesses.
- Determine which companies, departments or areas should be informed of the investigation and which should not, and at what hierarchical level depending on the need to involve other departments for the purposes of the investigation.
- Determine which companies and departments should be informed of the progress of the investigation and the request, where appropriate, of the reports or documents necessary for the initiation of the procedure to the departments of the entity that could be affected by the irregular conduct.
- The need to involve external experts to carry out the investigation and request the corresponding expert reports.



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For the practice of the investigation actions, and before the need to gather internal information, all the personnel of GRUPO GREENING shall provide the maximum collaboration, keeping the confidentiality of the information of which they have knowledge.

Likewise, the person in charge shall ensure at all times the confidentiality of the investigation and its contents, as well as the confidentiality of the persons involved (complainant/complainant) in the investigation.

### PHASE 3: CONCLUSION

At the end of the investigation phase, within **15 days**, the person in charge shall issue a report of conclusions containing a clear account of the facts, decisions and recommendations. This Conclusions Report shall contain:

- Facts of the Complaint
- Procedures used for examination and verification
- Results obtained
- Corrective actions to be taken

If, after the investigation, the person in charge concludes that the facts reported do not involve a breach of the law in force or of the company's internal regulations, he/she will proceed to dismiss the complaint and close it by means of a reasoned decision that will be notified to the complainant.

On the other hand, if the person in charge considers that there are reasonable indications of the existence of an action or omission contrary to the law or internal regulations of the entity by one or more employees, he/she shall take the following measures:

- Communication to the Human Resources department to take the appropriate disciplinary measures against the alleged offenders, in accordance with the



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labor regulations.

- Communication with the Legal Department regarding the appropriateness of bringing any appropriate legal or extrajudicial actions against employees or third parties arising from the reported conduct.
- Communication to any other corresponding Management Body for the adoption of any measures deemed appropriate to minimize the detrimental effects that the reported conduct may have on the company, its employees or third parties, and any other measures aimed at preventing such conduct from recurring.
- Communication, likewise, to the Board of Directors of the parent company, in the case of complaints classified as **Serious or Very Serious**, so that the appropriate decisions may be adopted.

Pursuant to the foregoing, it shall be established that within a maximum period of 3 months from the communication of the resolution of the complaint, the measures aimed at minimizing the harmful effects produced by the facts of which the complaint consisted must have been implemented, unless, for duly justified reasons, such implementation must be delayed for a longer period of time.

### 9. PREPARATION OF PERIODIC REPORTS

In order to review the proper functioning of the Whistleblower Channel, the person in charge shall prepare an Annual Report detailing the statistics for that period:

- Number of complaints received.
- Number according to their classification: Very serious, Serious, Slight
- Number of complaints filed due to lack of minimum requirements
- Number of complaints filed because they do not constitute irregular conduct.
- Number of complaints investigated resulting in disciplinary actions, distinguishing whether or not there have been legal proceedings.
- Number of complaints by type of irregular conduct (appropriation of client assets, accounting manipulation, misuse of customer data, etc.).

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- Number of complaints by business area affected.

Regarding the complaints filed without investigation because they do not meet the minimum requirements, the person in charge will prepare an Annual Report in which he/she will succinctly detail the reasons for their rejection.



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## ANNEX I

### **COMMUNICATION ON THE ENTITY'S COMPLAINTS CHANNEL**

GRUPO GREENING makes available to its employees an internal Whistleblower Channel for the communication of conduct related to violations of the Code of Ethics, Conflicts of Interest and any issue related to non-compliance with the law or internal regulations of the company, and situations or events that require the attention of the group.

To make these communications to the person in charge, please use the following method:

<https://www.greening-group.com/canal-denuncias/>

Access to the information received through this means is restricted and limited to the person in charge, guaranteeing the confidentiality of both the complainant and the facts reported, so that any communication addressed to the person in charge will be treated as strictly confidential.

Likewise, GRUPO GREENING guarantees that the person who communicates any type of information by this means will not be subject to any retaliatory action or disciplinary measure in the right to make communications, provide information or assistance in an investigation process.