



# CORPORATE POLICY OF THE INTERNAL REPORTING SYSTEM (WHISTLEBLOWING SYSTEM)

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## 1.- INTRODUCTION AND OBJECTIVE

As set forth in our Code of Ethics and Conduct, approved by the Board of Directors, each and every person working at ANTOLIN (the "Company") must behave with integrity, and comply with laws and internal regulations in their daily activities, in addition to having the duty to cooperate to prevent someone from acting incorrectly or with no integrity.

Therefore, it is the duty of all employees, collaborators, managers and directors of ANTOLIN to communicate any alleged violation, offence or act contrary to the law, or to the internal regulations that they may have knowledge of.

To promote and encourage this culture of reporting violations as a mechanism to prevent and detect threats to the Company and the public interest, ANTOLIN has set up a unitary and common Internal and External Whistleblowing Reporting System for all entities, which includes both the Internal Whistleblowing Channel and the procedure for managing the information received, internally called, G-P115-V Procedure for escalation, investigation and remediation for non-compliance violations.

This Internal Reporting System is an integral part of ANTOLIN's Compliance Management System, which is unitary and common to the entire organization, which includes the Company's main compliance commitments.

## 2.- SCOPE OF APPLICATION

This policy applies to ANTOLIN, the Company's subsidiaries where it has effective control or responsibility in its management, their administrators and employees, and business partners with whom there are legal relationships and have adhered to it.

Through this Policy, ANTOLIN promotes and protects any person (whistleblower) who, in a professional or work-related context, has obtained information about alleged infractions or detect criminal or administrative offences, including, in any case, employees, shareholders, volunteers, trainees, whose professional relationship has come to an end, management or supervisory body members, and any person working for contractors, subcontractors and suppliers of the company. The scope of protection extends to persons who assist the whistleblower.

Communications may relate to facts known within the scope of employment or professional relationship that are ongoing, have ended or have yet to begin.

It is the responsibility of ANTOLIN's Board of Directors to approve this Policy and the internal reporting procedure, thus fulfilling its function of establishing the bases, the instruments and designing the necessary mechanisms for adequate and efficient coordination in activities related to the management of complaints; without prejudice to the autonomous decisions that correspond to each company of the Organization, taking into account the legislation of the country where each one operates.

## 3.- GENERAL PRINCIPLES OF THE INTERNAL REPORTING SYSTEM AND WHISTLEBLOWER PROTECTION.

The respect shown towards and fulfilment of the Applicable Regulation forms the base on which the ANTOLIN's behavior in all its activity areas are withheld, and on said base the main general principles of this internal whistleblowing system are configured:

- a) Guarantee of confidentiality and privacy of the identity of the whistle-blower and any third party who is mentioned, as well as the processing of the information and its investigation. The identity of the reporting person (whistle-blower) shall never be subject to the right of access, limiting its communication only to the judicial authority and competent authorities in the framework of a criminal, disciplinary or sanctioning investigation.
- b) Implementation of an integrated internal whistleblowing channel for all ANTOLIN companies, which allows the submission of written or oral communications, and, in any case, also anonymous. This internal reporting channel will constitute the preferred channel for the communication and processing of internal complaints, being able to resort to an external information channel in case it is established by the applicable local regulations.
- c) Prohibition of any attempt, threat or act that may be deemed as being a retaliation, understood as any act or omission prohibited by law, or that, directly or indirectly, entails unfavourable treatment that places the persons who suffer it at a particular disadvantage with respect to another in the work or professional context, solely because of their status as whistle-blowers.
- d) Guarantees and protection measures for persons who report or reveal infringements through legal procedures.
- e) Respect for the affected parties' presumption of innocence and right of defense.
- f) Guarantee of independence, impartiality and absence of conflicts of interest.
- g) Effective processing of communications.
- h) Inform the competent authority in the event that the facts reported could be indicative of a crime, in accordance with the requirements of the applicable local regulations.

ANTOLIN's internal whistleblowing channel must be used responsibly and appropriately. The communication of false facts, with a malicious and morally dishonest attitude, is contrary to good faith, which may result in disciplinary measures to be applied to the informant acting in bad faith.

#### **4.- PROCEDURE FOR MANAGING INFORMATION RECEIVED**

ANTOLIN has a procedure for managing the complaints received, under the name of G-P115-V Procedure for escalation, investigation and remediation for non-compliance violations, approved by the Board of Directors and managed by the Reporting System Officer.

This procedure establishes the necessary provisions so that both ANTOLIN's internal reporting system and the Company's Whistleblowing channel comply with the requirements established in the applicable regulations in force.

#### **5.- RESPONSIBLE FOR THE INTERNAL WHISTLEBLOWING SYSTEM**

In relation to the management of the Whistleblowing system and the diligent processing of communications, ANTOLIN's governing body appoints the Chief Compliance Officer as the unitary person in charge of the Internal Whistleblowing System within ANTOLIN, reserving also the powers for his dismissal or removal.

The System Officer will carry out his functions independently and autonomously with respect to the rest of the company's bodies, without being able to receive instructions of any kind in his exercise, and must have all the personal and material means necessary to carry them out.

## **6.- PERSONAL DATA PROTECTION IN THE INTERNAL WHISTLEBLOWING SYSTEM**

Access to the personal data contained in ANTOLIN's internal information system will be limited, within the scope of its competences and functions, exclusively to:

- a) The Whistleblowing System Officer and whoever manages it directly.
- b) The Head of Human Resources or the duly appointed competent body, only when disciplinary measures could be taken against an employee of the Company.
- c) The Head of Legal Services of ANTOLIN, if the adoption of legal measures is appropriate in relation to the facts related in the communication.
- d) Those in charge of the treatment that may be designated.
- e) The Corporate Data Protection Officer.

The processing of personal data will be carried out following the basic principles established in the GDPR and other applicable data protection regulations, in this way, personal data that are not necessary for the knowledge and investigation of communications will not be processed, proceeding, where appropriate, to its immediate deletion. Likewise, all personal data that may have been communicated and that refer to conduct not included in the scope of application of this Policy will be deleted. In the same way, if the information received contains personal data included within the special categories of data, it will be immediately deleted, without its registration and treatment.

The data that are processed may be kept in the information system only for the time necessary to decide on their admission and processing. If it is proven that the information provided or part of it is not truthful, it will be immediately deleted, unless such lack of veracity may constitute a criminal offense.

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**This Policy was approved by ANTOLIN's Board of Directors on May 24<sup>th</sup> 2023**