



WHISTLEBLOWER CHANNEL

Operating rules





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1. Object and purpose of Arquimea's Whistleblower Channel

1.1. Object

- ARQUIMEA's Compliance Program is broken down into three large blocks:
 - Ethical Compliance
 - Criminal Compliance
 - Operational Compliance
- As a result of the implementation of this Program and in accordance with the applicable regulations, ARQUIMEA has implemented a Whistleblower Channel that makes available to its professionals — executives and employees — and its customers, suppliers and business partners, a tool to confidentially and easily report any non-compliance, illegality or irregularity that may give rise to risks or negative consequences for ARQUIMEA and/or its professionals, primarily with respect to operational, legal, financial and reputational matters, or that could violate any current rules, particularly the Code of Ethics and the diverse Policies and Procedures applicable at ARQUIMEA (the "**Compliance Program**").
- For clarification, non-compliance, illegality or irregularity will be understood to be any action that could be considered to be a crime or violation, or that violates the law or the internal rules established by ARQUIMEA.
- The Compliance Officer at ARQUIMEA (the "**Responsible Party**") is responsible for the management of the Whistleblower Channel and will perform his/her duties autonomously, independently, professionally and with maximum diligence and honesty, applying those principles during all proceedings.
- The Whistleblower Channel ensures compliance with the three requirements that are necessary for its proper operation:
 - a) ARQUIMEA guarantees that it will not take any reprisals against any person that makes a good faith report through the Whistleblower Channel.
 - b) ARQUIMEA guarantees the absolute confidentiality and privacy of any reports and communications made through the Whistleblower Channel, unless the information must be transmitted due to legal or court requirements. Only the management of ARQUIMEA will be informed of the reports made and the identity of the reporting party will not be revealed. The Responsible Party will comply with the duty of confidentiality, professional secrecy and the protection and custody of the data in accordance with current legislation.
 - c) ARQUIMEA facilitates the possibility of choosing anonymity when making any report through the Whistleblower Channel.

1.2. Purpose

The Whistleblower Channel has been created for the following purposes:

- To allow the early detection and identification of activities that give rise to an increased possibility of violations of ARQUIMEA's Compliance Program and, in particular, the conduct guidelines out in its Code of Ethics and Business Conduct.
- To comply with the legal obligation established by Article 31bis.5.4 of the Criminal Code requiring compliance programs to have a whistleblower channel thereby contributing, in our case, to ARQUIMEA being able to demonstrate that it has implemented a true culture of compliance and that it employs effective due diligence measures within its compliance model to relieve it of criminal liability in the event a crime is committed.
- To provide ARQUIMEA with a means of controlling its own activities.
- To make it possible to apply penalties to the persons responsible for the reported conduct, when appropriate, thereby complying with another requirement of the criminal risk prevention plan established by Article 31bis.5 of the Criminal Code, notwithstanding any criminal liabilities that must be determined.
- To collaborate, where necessary, with any court investigation, providing evidence or repairing or mitigating damages at any time during potential criminal proceedings, prior to any oral proceedings, thereby resulting in an attenuation of liabilities as established by Article 31 quarter of the Criminal Code.
- Finally, to contribute to the effectiveness of ARQUIMEA's operations through the continuous improvement of internal processes to manage and control reports of any behaviour that is illegal or violates the company's ethical culture.

2. Operation of the Whistleblower Channel

The procedure for managing a report received through the Whistleblower Channel consists of four phases:

PHASE 1: RECEIPT, EVALUATION AND DECISION

PHASE 2: INVESTIGATION OF THE REPORT

PHASE 3: CONCLUSIONS REPORT

PHASE 4: RESOLUTION

A) PHASE 1: RECEIPT, EVALUATION AND DECISION**1. Communication of the report**

- a) When the executives, employees, customers, suppliers or business partners of ARQUIMEA have reasonable suspicions of any failure to comply, illegality or irregularity relating to the Compliance Program, they must report it using the Whistleblower Channel.
- b) These communications or reports must be accurate and proportional, since the fraudulent or reckless use of the Whistleblower Channel is not an admissible practice and therefore will impede the continuation of the procedure described here.
- c) It is also important in this respect to emphasize that the Whistleblower Channel is a tool designed to report those that represent serious or obvious irregularities that violate any rule relating to the Compliance Program or that violate the conduct guidelines defined in the Code of Ethics and Business Conduct and is not intended to report any complaints relating to work or colleagues at the company. As a result, any matter reported using this channel must be of certain importance that must be known and resolved by ARQUIMEA due to its seriousness.
- d) The procedure for making a report through the Whistleblower Channel is as follows:
 - STEP 1: complete the Report Form.
 - STEP 2: click on the Send button.
 - STEP 3: notification of the proper sending of the report will appear on the screen.
 - STEP 4: an email will be received providing a message confirming whether or not the report has been received and if confirmed, a copy will be accessible.
- e) For the purposes of deciding whether to admit the report and thus open PHASE 2: INVESTIGATION OF THE REPORT, the Responsible Party — if deemed appropriate — may ask the reporting party for additional information that may allow for further clarification or supplementary information in addition to that set out in the report, attaching to the clarification any documents or data that are necessary to prove irregular or illegal conduct or the violation of the law or any content of ARQUIMEA's Compliance Program.

In this case, the reporting party must actively and quickly collaborate with the Responsible Party. Should the reporting party refused to collaborate in the terms established above, the report may not be admitted.
- f) In accordance with Article 24 of Organic Law 3/2018 (5 December) on Personal Data Protection and digital rights guarantees, ARQUIMEA guarantees the confidentiality of the processing of the data set out in the report by adopting the technical measures that are necessary to allow:
 - the guaranteed security of the data
 - the prevention of their modification, loss or unauthorized processing
 - the protection of the reporting party

In PHASE 1 the reporting party's data will only be known by the Responsible Party, who may obtain advice from the Group's Legal Area in order to determine the admissibility of the report.

- g) If the reporting party provides data regarding third parties not reported (e.g. witness), that third party will be contacted and informed of the processing of his/her data and the origin of the data, requesting consent for the processing of the data.
- h) The information provided in the Form will be included in a data file by ARQUIMEA and it will be cancelled as soon as the investigation is completed, unless the result of the investigation gives rise to administrative or court proceedings.

2. Admittance of the report

- a) The process for deciding whether or not the report will be admitted will not last for more than 20 days after the report is made, unless the period is renewed for a further 20 days by the Responsible Party. This process will end either through the definitive admittance of the report and the opening of the case file that commences PHASE 2, which will be reported to the management of ARQUIMEA, or by the archiving of the report.
- b) To clarify the latter case, it is important to note that the Responsible Party will not admit a report that notably does not provide sufficient indications of non-compliance, illegality or irregularity involving the Compliance Program or the law, or that is not within the scope of action established by the internal or external rules of ARQUIMEA.
- c) Finally, the reporting party will be informed as to whether or not the report has been admitted and the Responsible Party will issue a reasoned report in the latter case indicating the reason why the report was archived.

B) PHASE 2: INVESTIGATION OF THE REPORT

- a) This phase commences with the appointment of an Advisory Committee (the "**Committee**") that will support the Responsible Party to provide full guarantees when investigating the facts. That Committee will be formed by:
 - A Chair, who will be the Responsible Party
 - A Committee Secretary, who will be the Coordinator of Regulated Areas at ARQUIMEA
 - A representative of the Legal Area, designated by the responsible of that area at ARQUIMEA
 - A representative of the Human Resources Area, designated by the responsible of that area at ARQUIMEA
- b) The admittance of the report and the resulting opening of a Case File will result in the commencement of PHASE 2, which may not take longer than 2 months after the date on which the report is admitted under any circumstances, unless extended for an identical period of time as decided by the Committee Chair, which must be for a motivated reason.

- c) Once PHASE 2 has commenced, the Committee Chair will personally carry out the investigation of the report, although this task may be delegated to any of the members of the Committee (both indistinctly called the “Investigator”).
- d) Under no circumstances will the person or persons being investigated be informed of the identity of the reporting party. The identity of the reporting party will only be known by the Committee.
- e) Throughout the proceedings the reported person or persons will be guaranteed the rights of defence, privacy and presumption of innocence.
- f) The Investigator will be responsible for carrying out the investigation using all means available and will be the party that verifies the truthfulness and accuracy of the report. In this respect he/she may request from the reporting party any information, data, documents or any other evidence that is pertinent in order to clarify the facts.
- g) In general, the reported party will be informed of the existence of the report at the time at which PHASE 2 commences. In exceptional cases, when the notification of the reported party could put the proper performance of the investigation at risk, the notification could be delayed until the end of PHASE 2 based on the judgement of the Investigator.
- h) In PHASE 2, the Investigator, always ensuring that the rights of defence, privacy and the presumption of innocence are safeguarded, may hold an interview with the reporting party or with the reported party or with any third party that may be useful within the investigation of the reported facts.
- i) In the event that a report has been made anonymously, and when that makes it difficult or impedes facts, data, clarifications or essential information to the investigation from being obtained, the Investigator may propose to the Committee that it archive the report due to the impossibility of performing an adequate investigation process.
- j) In the event that over the course of the investigation the Investigator requests the collaboration of the reporting party and that request is denied, and when that makes it difficult or impedes facts, data, clarifications or essential information to the investigation from being obtained, the Investigator may propose to the Committee that it archive the report due to the impossibility of performing an adequate investigation process.

C) PHASE 3: CONCLUSIONS REPORT

- a) The Investigation Phase will end with the preparation by the Investigator of a Conclusions Report (the “**Report**”), which must be sent to the Committee within 2 months as from the start of the investigation (see PHASE 2, section a), but this period may be extended for a further 2 months for justified reasons.
- b) The Report must always include the following points, notwithstanding the inclusion of other considerations that are considered to be appropriate:

- The facts being reported.
 - The documentation provided or requested during the investigation.
 - The actions or matters analysed, with the relevant facts that have been investigated and detected.
 - The transcription of any interviews carried out.
 - If appropriate, the proposal to continue with the proceedings if the consideration is that the actions carried out have not sufficiently proven the accuracy of the report, or the archiving of the report.
 - The Investigator's final considerations or conclusions regarding the facts being reported.
 - The proposed measures — disciplinary, corrective, preventive, or improvements — resulting from the conclusions reached based on whether the reported facts constitute a failure to comply with any regulations included in the Compliance Program.
- c) The conclusions set out in the Report, after being approved by the Committee, may be of two types:
- **INAPPROPRIATE REPORT:** the investigation of the reported facts reveal an absence of any failure to comply.
 - **APPROPRIATE REPORT:** the investigation of the reported facts reveal a failure to comply.
- d) When preparing the Report, the Investigator may request the internal advisory services that are necessary (e.g. from the Legal and/or Human Resources Areas at ARQUIMEA).

D) **PHASE 4: RESOLUTION**

- a) Based on the Conclusions Report, the Committee will be responsible for deliberating and reaching a decision regarding the possible responsibility deriving from the report. That proposed resolution (the "**Proposal**") cannot take longer than 15 days after the date on which the Investigator's Report is issued.
- b) In the event that the Resolution established in the Report concludes that the reported party is responsible, and the reported party is an executive or employee of ARQUIMEA, the Committee will communicate the Proposal to the management of ARQUIMEA or the competent party in that case, so that management can adopt and apply any disciplinary measures that are necessary.
- c) In the event that the Proposal concludes that the reported party is responsible and that party is not an executive or employee of ARQUIMEA (customer, supplier, business partner or any other party), the Committee will report the Proposal to the appropriate Department so that the measures deemed necessary can be taken including, if appropriate, the commencement of legal, administrative or court proceedings.
- d) In both cases — b and c —, the management of ARQUIMEA will report the measures adopted to the Committee, the Reported Party and, if appropriate, the persons responsible for the functional areas at ARQUIMEA that may be affected by the proposed measure.

- e) Finally, when the Proposal concludes that the Reported Party is not responsible and that party is an executive or employee of ARQUIMEA, the Committee will proceed to archive the case file and report the decision adopted to the Party responsible for the Department to which the Reported Party pertains, as well as to the Reported Party. In the event that the Reported Party is not an executive or employee, the case file will simply be archived.



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