

INTERNAL REPORTING SYSTEM USAGE RULES



LEGAL & FISCAL



DOCUMENT CHANGES

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1 Introduction

1.1 Target scope of application

These Internal Reporting System Usage Rules (hereinafter, the “**USAGE RULES**”) are intended to establish, in accordance with the provisions of (i) **Act 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption** (hereinafter, “**ACT 2/2023**”); (ii) **Organic Act 3/2018 of 5 December on the protection of personal data and assurance of digital rights** (hereinafter, the “**LOPD-GDD**”); and (iii) any other applicable regulations, the procedure for the confidential communication and subsequent processing of possible suspicions and/or knowledge relating to any type of action relating to the provisions contained in article 2 of ACT 2/2023 that are detected within the following companies of the VICARLI GROUP (hereinafter, all of them jointly referred to as the “**VICARLI GROUP**”):

- **GLOBAL LOGISTICS INVESTMENTS, S.L.**
- **VICARLI HANDLING, S.L.U.**
- **VICARLI LOGISTICA, S.L.U.**
- **VICARLI TRUCK, S.L.U.**
- **VICARLI WIND, S.L.U.**

For the purposes of this document, the Internal Reporting System (hereinafter, the “**INTERNAL REPORTING SYSTEM**”) means all the elements comprising the whistleblower channel, the body responsible for its control and supervision and the procedure governing its operation. The Whistleblower Channel (hereinafter, “**REPORT CHANNEL**”) is understood to be the mailbox or channel for the reception of communications.

1.2 Subjective Scope of Application

The WHISTLEBLOWER CHANNEL is an integral part of the INTERNAL REPORTING SYSTEM, made available to reporting persons working in the private or public sector who have received information on infringements in an employment or professional context, as provided for in Article 3 of ACT 2/2023 (hereinafter the “**WHISTLEBLOWER(S)**”).

1.3 Body in charge of the INTERNAL REPORTING SYSTEM

The recipient and supervisor for all communications, requests for information and/or consultations processed through the INTERNAL REPORTING SYSTEM shall be the Compliance Committee, as the body entrusted with its control and supervision, as well as the Compliance Officer, as the person delegated with the management of the INTERNAL REPORTING SYSTEM and the processing of investigation files.

2 LEGAL FRAMEWORK OF THE INTERNAL REPORTING SYSTEM

The INTERNAL REPORTING SYSTEM, its operation and the system of rights, duties, guarantees, conditions of access and usage shall be governed by the provisions of the USAGE RULES and by the provisions contained for this purpose in ACT 2/2023 and in LOPD-GDD.

In addition, the WHISTLEBLOWER CHANNEL shall also be governed, in a complementary manner and insofar as applicable, by the Terms of Use and the Privacy Policy of the VICARLI GROUP website.

WHISTLEBLOWERS who access and use the WHISTLEBLOWER CHANNEL undertake to use it diligently and properly, always in accordance with the Law.

In any case, GLOBAL LOGISTICS INVESTMENT S.L. shall be the company in charge of the INTERNAL REPORTING SYSTEM.

3 BASIC PRINCIPLES OF THE INTERNAL REPORTING SYSTEM

The INTERNAL REPORTING SYSTEM is based on the following principles:

3.1 Principle of good faith

WHISTLEBLOWERS must act in good faith and not make false accusations. Good faith is deemed to exist when:

- It is made on the basis of facts or evidence from which irregular, unlawful or anomalous conduct may reasonably be inferred; or
- Even if the WHISTLEBLOWER does not have proof or evidence, it may be considered that there is good faith if the communication is made to safeguard the interests of the VICARLI GROUP or the Law and if made without intent of retaliation, moral harassment, harm to work or professional interests, or harm to the honour of the persons involved or of a third party.

If any of the WHISTLEBLOWERS deliberately makes false or misleading statements or in bad faith, it may give rise to:

- (i) disciplinary actions in accordance with the provisions of the Disciplinary Rules and Sanctions set out by the VICARLI GROUP and/or provided for in Law;
- (ii) the activation of contractual penalty clauses, if any; and/or
- (iii) its referral to the Courts or the Public Prosecutor's Office.

3.2 Prohibition of reprisals

Without prejudice to the provisions of the previous paragraph, the VICARLI GROUP prohibits reprisals of any kind against WHISTLEBLOWERS, as well as against any of the persons listed in article 3 of ACT 2/2023.

A reprisal understood to be any act or omission that is prohibited by Law, or that directly or indirectly entails unfavourable treatment that places its recipients at a particular disadvantage with respect to

another person in a work-related or professional context solely because of their status as WHISTLEBLOWERS, or because they have made a public disclosure.

If it is confirmed that the WHISTLEBLOWER or any of the persons referred to in article 3 of ACT 2/2023 has suffered reprisals, a relevant investigation will be initiated against the perpetrator(s), who, if applicable, will be sanctioned.

3.3 Anonymity

WHISTLEBLOWERS may choose to report through the WHISTLEBLOWER CHANNEL in a completely anonymous way.

3.4 Confidentiality and data protection

The report and identity of the WHISTLEBLOWER, reported person and of any other person involved in the investigation procedure arising from the WHISTLEBLOWER's communication will be treated as confidential.

Likewise, confidentiality is guaranteed in all cases when a report is sent by means other than the WHISTLEBLOWER CHANNEL or to staff members not assigned to manage such communications. Should this occur, the recipient of the report is to immediately refer it to the Compliance Officer or, in the event of a conflict of interest, may refer it directly to any member of the Compliance Committee.

In order to ensure confidentiality, the following safeguards are in place:

- The identity of the participants may not be revealed without their individual consent.
- Only the persons referred to in Article 32 of ACT 2/2023 may know the identity of the persons involved.
- Undue disclosure of this information will be subject to disciplinary sanctions and may be brought to the attention of the Public Prosecutor's Office, as it may constitute a criminal offence.

Only if the reported event constitutes a criminal offence shall the identity of those involved in the investigation procedure triggered by the report be disclosed to the competent judicial or administrative authority or to the Public Prosecutor's Office. If events affect the financial interests of the European Union, it will also be referred to the European Public Prosecutor's Office.

3.5 Right to honour, presumption of innocence and defence

The VICARLI GROUP shall watch over these rights, guaranteeing the rights of reported persons to defend themselves against any accusations made against them with the utmost legal guarantees.

4 REPORTING PROCEDURE

4.1 Obligation to communicate and cooperate

Such professionals as form part of the VICARLI GROUP, whatever their contract mode, hierarchical or functional position (hereinafter, the “**PROFESSIONALS**”), are obliged to ensure compliance with the Law, and must report any type of action detected in the VICARLI GROUP that is contrary to the provisions contained in article 2 of ACT 2/2023 as soon as they become aware of it or have a reasonable indication of its existence.

Likewise, VICARLI GROUP PROFESSIONALS who are called upon to intervene shall be obliged to cooperate in the event of being required to do so as part of such investigations as may be carried out as a result of reports received through the WHISTLEBLOWER CHANNEL or by any other means by which they may become aware of a communication of the sort envisaged in the USAGE RULES. Failure to cooperate with the investigation, where there is an obligation to do so, may result in disciplinary sanctions.

The WHISTLEBLOWER CHANNEL may not be used for purposes other than those for which it was created.

4.2 Access to the WHISTLEBLOWER CHANNEL

WHISTLEBLOWERS may access the WHISTLEBLOWER CHANNEL through the VICARLI GROUP website and make the relevant report in writing or verbally (hereinafter, the “**REPORT**”).

In addition, a REPORT may also be submitted, at the request of the WHISTLEBLOWER, by means of a face-to-face meeting within a maximum period of seven (7) calendar days from its being requested. Such a request shall be made to the employee’s supervisor and/or to any member of the Compliance Committee.

Regardless of the way in which the REPORT is submitted, if it involves the processing of the WHISTLEBLOWER’s personal data (non-anonymous REPORT), compliance with the obligation to provide information to the WHISTLEBLOWER and lawfulness must be ensured as set out in applicable Law on personal data protection.

4.3 Minimum content of the REPORT

The REPORT submitted shall contain at least the following aspects:

- Identity of the accused, indicating their name and surname and, if known, their position in the VICARLI GROUP.
- Event triggering the REPORT: what the reported conduct consists of, the approximate date on which it took place, the date on which it was identified and the way in which it became known.
- Documents or means of proof as may be deemed necessary, where appropriate.

Furthermore, WHISTLEBLOWERS may, at their own criteria, include any of the following: their identity, means of contact (address, e-mail or safe place to receive notifications), as well as any other item they may consider relevant.

In any case, the REPORT should be as descriptive as possible in order to facilitate the identification of the reported individual and/or the reported conduct.

In the event that more than one REPORT is received concerning the same or related events, such REPORTS may be combined to be processed in a single procedure.

4.4 Other means of communication

The WHISTLEBLOWER CHANNEL is the preferred means of reporting any type of action identified in the VICARLI GROUP that is contrary to the provisions contained in article 2 of ACT 2/2023.

However, anyone submitting a REPORT through the WHISTLEBLOWER CHANNEL will be informed, in a clear and accessible manner, about external channels for reporting to the competent authorities and, where appropriate, to the institutions, bodies, offices or agencies of the European Union.

In the event that the VICARLI GROUP is made aware of any information regarding possible suspicions and/or facts relating to actions contrary to the provisions contained in article 2 of ACT 2/2023 by means other than the WHISTLEBLOWER CHANNEL or members of staff not assigned to the management of the latter, such information must be sent immediately through the WHISTLEBLOWER CHANNEL.

4.5 Receipt of the REPORT

Upon receipt of the REPORT, acknowledgement of receipt shall be given within seven (7) calendar days, unless such action may jeopardise the confidentiality of the REPORT.

5 PROCEDURE FOLLOWING RECEIPT OF THE REPORT"

The different phases to be carried out by the VICARLI GROUP upon receiving the REPORT are detailed below:

- 1) Within a **period not exceeding ten (10) calendar days** from the receipt of the REPORT, the WHISTLEBLOWER shall be notified the REPORT's (i) inadmissibility or (ii) admissibility.
- 2) Within a **maximum period of five (5) working days** from admission, notice of the REPORT shall be given to the reported person with a brief account of the facts, informing this person about their right to be heard at any time during the investigation. Under no circumstances should the identity of the WHISTLEBLOWER be communicated to the reported person, who shall not be given access to the actual report.
- 3) Subsequently, **hearing the reported person shall be heard and the events being reported shall be investigated¹**.
- 4) Within a **maximum period of three (3) months**, which may be extended, in the event of a particularly complex situation up to a **maximum of three (3) additional months**, the report of the conclusions of the investigation, which is to be completely anonymised and include the most relevant aspects of the investigation, will be sent to the WHISTLEBLOWER and to the reported person.

¹ The Compliance Officer may have access to email messages, files, calls made, internet history, check-in and check-out records, travel and expense records, back-up of the computers concerned or any other records.

In addition, the possibility of maintaining communication with the WHISTLEBLOWER and, if deemed necessary, requesting additional information from them, is foreseen.

6 LENIENCY PROGRAMME

VICARLI GROUP wants to promote a leniency programme, which aims to facilitate the identification of activities or attitudes contrary to the provisions contained in article 2 of ACT 2/2023, in order to strengthen and thus accredit to supervisors, regulators and judicial authorities a high level of commitment to the culture of compliance.

This programme is aimed at VICARLI GROUP PROFESSIONALS responsible for or aware of infringements.

The PROFESSIONAL of the VICARLI GROUP who notifies it of the commission of a past, current or potential offence, in which they have some degree of responsibility, and provided that his action does not lead to criminal consequences, and, in the opinion of the person who is investigating the REPORT, contributes effective evidence, either at the beginning of the investigation or during its course, that helps to clarify questions about the involvement of other PROFESSIONALS or third parties, the scope of the offence, any harm to GRUPO VICARLI or benefit to the offenders and the duration of the offence committed, may benefit from a substantial reduction in the penalty that may be imposed.

This programme will not, as a general rule, be applicable to the Directors and Heads of the different Departments of the VICARLI GROUP.

ENTRY INTO FORCE AND EFFECTIVENESS OF Internal Reporting System Usage Rules

This document has been approved by the respective Governing Bodies of the VICARLI GROUP on 12 June 2023, immediately coming into force and remaining in full force and effect until such time as it is amended.