

Whistleblowing Channel Management Procedure

1. PURPOSE

The purpose of this procedure is to regulate the receipt, processing, investigation and resolution of complaints about alleged irregularities or breaches committed by employees, commercial agents, managers or business partners that may arise in the course of the FNMT-RCM's business, and exposure to risk due to interconnections with the public administration and other international public bodies.

The FNMT-RCM Whistleblowing Channel is accessible through the corporate website (<https://www.sede.fnmt.gob.es/denuncias>), enabling its use by employees, commercial agents, managers, business partners and any other parties concerned.

The purpose of the Whistleblowing Channel is to enable the secure reporting of **suspected irregular conduct, bad business practices and violations of compliance obligations and the Code of Conduct** in order to foster a culture of compliance based on the principles and values of the FNMT-RCM.

In addition, the procedure seeks to ensure that the privacy of the persons involved and the confidentiality of the data contained in the complaint are effectively ensured throughout the process, and the complaint may be made anonymously if the whistleblower considers it appropriate.

2. SCOPE OF APPLICATION

This procedure applies to all employees, commercial agents, managers, Management Committee and Board of Directors of the FNMT-RCM.

3. KEY ASPECTS ASSOCIATED WITH THE WHISTLEBLOWING CHANNEL

3.1 DUTY OF DISCLOSURE

Anyone who has well-founded knowledge of any type of act or fact that could contravene the principles and values of the Code of Conduct or involve an act that is unlawful or contrary to the regulations in force shall report it to the FNMT-RCM through the established channel (<https://www.sede.fnmt.gob.es/denuncias>).

3.2 REPORTABLE FACTS

The Whistleblowing Channel should be seen as an instrument for reporting irregularities or non-compliance. Therefore, it should not be used indiscriminately, but only for the purposes for which it is intended.

Reportable events should focus on conduct, breaches or irregularities that may go against the principles and values of the Code of Ethics and Conduct, or constitute an act that is unlawful or contrary to the applicable regulations.

In this regard, the FNMT-RCM has fully identified the principles and values that constitute the organisational culture that the FNMT-RCM wishes to foster within the organisation, and which have been formally described in the Code of Ethics or Conduct.

3.3 RIGHTS OF THE WHISTLEBLOWER ON MATTERS REPORTED THROUGH THE WHISTLEBLOWING CHANNEL

In the life cycle of the complaint, the FNMT-RCM will guarantee the following rights to the whistleblower:

a) Right to protection in the course of the investigation

The FNMT-RCM will provide appropriate protection to all persons making a complaint in accordance with the guidelines of this Procedure.

In the event that the whistleblower discloses the content of the complaint, they can only avail themselves of the protection measures if they have first reported

it through the whistleblowing channel and with the established deadlines and measures.

The whistleblower will also be protected if they disclose the content of the complaint either because there is a manifest risk to the public interest, such as an emergency situation or risk of irreversible damage, or because if they make an external complaint there is a risk of retaliation or a low likelihood of effective handling of the complaint due to the specific circumstances of the case, such as concealment or destruction of evidence or the authority colluding with or being implicated in the offence.

b) Prohibition of reprisals

In no case will retaliation be taken against the whistleblower, even if the outcome of the ensuing investigation verifies that there has been no breach of the Code of Conduct or applicable law, provided the whistleblower has not acted in bad faith. This means that the perpetrator of any kind of retaliation shall be punished. Annex I lists those actions that are considered reprisals.

c) Right to receive information

Once the complaint has been analysed, the whistleblower will be informed in writing if it is deemed appropriate to open an investigation.

Furthermore, once the investigation has been completed, the whistleblower shall be informed of the follow-up measures envisaged, e.g. referral to a competent authority, and of the outcome of the investigation, and the reason for the disciplinary measures or actions taken against the person against whom the disclosure is made shall be explained.

d) Right to choose

The whistleblower may choose the channel for reporting the complaint that they consider most appropriate, and may resort to external channels (competent authorities), without the whistleblower being obliged to use a specific channel, especially bearing in mind that the person being reported may be a superior of the whistleblower, and that the latter may have access to the complaint.

e) Right to restricted information

The whistleblower, when making the complaint, may not be asked for information that is not strictly necessary to process the complaint and, subsequently, data that is not strictly necessary for the investigation may not be requested or retained.

The information provided by the whistleblower may not be used for purposes other than the investigation. In the event that the complaint contains industrial or trade secrets or any other information that could affect the commercial, financial, strategic or security interests of the FNMT-RCM or third parties involved, this information will be restricted to the bare minimum needed to investigate the complaint, and may not be disclosed or shared for purposes other than the complaint itself.

If the data are passed on to a third party to investigate the complaint, e.g. a law firm or an external auditor, both the whistleblower and the person against whom the disclosure is made shall be informed in advance. Their consent is not required where the transfer of data is authorised by law.

The personal data processed as a result of filing a complaint through the FNMT-RCM Whistleblowing Channel will be processed in accordance with General Data Protection Regulation (EU) 2016/679, and Organic Law 3/2018, of 5 December, on Data Protection and guarantee of digital rights and related regulations in force.

Any data that are surplus to requirements, irrelevant to the investigation of the complaint or have been collected accidentally will be deleted immediately.

f) Right to anonymity

Any person who submits a complaint through the Whistleblowing Channel may do so anonymously; their anonymity is guaranteed during the process and it is optional for the whistleblower to include data that enable their identification in the complaint form provided.

g) Right to confidentiality

The identity of the whistleblower shall be confidential and shall not be disclosed without their express consent to any person other than staff competent to receive and handle complaints, with the exceptions established by EU law or Spanish regulations in the context of investigations carried out

by the authorities or in the course of judicial proceedings.

h) Right to receive a reply within a reasonable time frame

The whistleblower will receive an acknowledgement of receipt of their complaint within a maximum of seven days of receipt of the complaint by the FNMT- RCM, unless the whistleblower expressly requests otherwise or the investigating body considers that such acknowledgement may compromise the protection of the identity of the whistleblower.

The time limit for data processing and investigation shall not exceed three months in accordance with the regulations in force.

i) Right to erasure of data

Three months after the data have been entered, they shall be deleted from the whistleblowing system, unless the purpose is to retain the data in order to provide evidence of the functioning of the Whistleblowing System model or the complaint gives rise to legal proceedings or investigations by the competent authorities.

3.4 RIGHTS OF THE PERSON AGAINST WHOM THE DISCLOSURE IS MADE IN THE WHISTLEBLOWING CHANNEL

In the life cycle of the complaint, the FNMT-RCM will guarantee the following rights to the person against whom the disclosure is made:

a) Right to protection in the course of the investigation

The FNMT-RCM will provide the person against whom the disclosure is made with the full guarantee of their rights as any other employee, and no disciplinary or legal measures, where applicable, will be taken until the truthfulness of the reported facts is verified, the respective evidence is gathered, and it is concluded that a criminal act or an act contrary to the principles and values of the FNMT-RCM has been committed.

b) Right to receive information

The person against whom the disclosure is made shall be informed of the investigation that is being conducted so that they may exercise their right

to defence and provide proof of their innocence.

However, in cases where information from the investigation poses a significant risk to the ability to investigate effectively, communication to the person against whom the disclosure is made may be delayed for as long as such a risk exists. The aim is to prevent the destruction or alteration of evidence by the person against whom the disclosure is made.

c) Right to confidentiality

Throughout the investigation of the complaint, the person against whom the disclosure is made shall be guaranteed the right to confidentiality of their personal data in order to avoid any dissemination of information that could affect their reputation.

The identity of the whistleblower shall be kept confidential when providing information to the person against whom the disclosure is made, and shall not be disclosed without their express consent to any person other than staff competent to receive and handle complaints, with the exceptions established by EU or Spanish law in the context of investigations carried out by the authorities or in the course of judicial proceedings.

d) Right to a transparent investigation

The person against whom the disclosure is made shall have the right to an investigation based on an objective analysis of the evidence gathered, ensuring an effective and transparent investigation.

3.5 IMPOSITION OF DISCIPLINARY MEASURES

If the investigation reliably establishes that the facts investigated are true and are linked to irregular or unlawful conduct, the person against whom the disclosure is made may be subject to disciplinary measures in accordance with the Collective Bargaining Agreement in force at FNMT-RCM, labour legislation and the other civil and commercial obligations contracted by the FNMT-RCM staff member, management or Board of Directors.

The FNMT-RCM may also bring the facts to the attention of the relevant judicial authorities if it deems it necessary.

In the event that the person against whom the disclosure is made is a third

party with whom there is no employment relationship (supplier, commercial agent or business partner), the applicable sanctions will be limited to the commercial sphere (limitation of actions, unilateral contractual termination by the FNMT- RCM), without prejudice to the aforementioned disclosure to the competent judicial authorities.

3.6 REPORTING FALSE OR BAD FAITH ALLEGATIONS

The FNMT-RCM whistleblowing channel shall be used responsibly and appropriately. The reporting of false allegations, with a dishonest and malicious intent, is a breach of the good faith that should govern working relations within the FNMT-RCM, and may lead to disciplinary measures in accordance with the Collective Bargaining Agreement in force.

If, after due analysis, it can be concluded that the allegations reported are manifestly false and that the complaint was made maliciously and in bad faith: (i) the complaint will be closed, documenting the reasons that led to the file being closed, thus ending the investigation; (ii) the HR Department will be notified so that, in coordination with the Compliance Committee, disciplinary measures may be proposed in accordance with the Collective Bargaining Agreement in force and; (iii) the proposed punishment will be reported, in writing, to the Management Committee or, where appropriate, to the Board of Directors, which shall decide on the disciplinary action to be applied to the whistleblower that made the allegation in bad faith.

4. WHISTLEBLOWING CHANNEL INVESTIGATION PROCEDURE

To carry out the investigation work, the Compliance Committee has developed this internal procedure which regulates the entire life cycle of the complaint, from the initial reporting of the complaint to its resolution, with the aim of verifying the veracity of communications, correctly gathering evidence and guaranteeing the rights of the whistleblower and the person against whom the disclosure is made. This procedure is divided into two phases:

- ◆ **Investigation phase:** this phase comprises the initial receipt and assessment of the complaint, through to the investigation of the alleged facts and the gathering of evidence to support the alleged facts.
- ◆ **Conclusions Phase:** this phase includes the analysis of the evidence and proof provided and the subsequent drafting of the report by the Compliance Committee, with proposals for disciplinary measures, to the Management Committee or, where appropriate, to the Board of Directors.

4.1 INVESTIGATION PHASE

4.1.1. Reporting and receipt of the complaint

If the whistleblower chooses to use the FNMT-RCM Whistleblowing Channel, they must fill in the complaint form available on the FNMT-RCM corporate website: <https://www.sede.fnmt.gob.es/denuncias>.

The complaint must be individual. In the event that several persons become aware of the same event or circumstance that must be reported to the FNMT-RCM, each of them must file a complaint individually through the whistleblowing channel.

The contents required in the communication form are as follows:

- ◆ Email address
- ◆ Identity of the whistleblower (unless they choose to make the report anonymously) Description of the facts by means of a free text field.

Before submitting the complaint, the communication must be confirmed by entering a verification text using a CAPTCHA code in order to avoid false registrations in the whistleblowing channel.

On the form itself, the whistleblower is provided with the regulatory provisions in force that guarantee the protection of their data during data processing, as well as the exercise of their rights (access, rectification, erasure, objection to processing, among others).

It is important that the whistleblower provides sufficient detail on the facts, conduct or suspicious activities so that the Compliance Committee can carry out a preliminary analysis of the content, and files or documents supporting the reported facts may be attached.

This analysis may give rise to the following results:

- ◆ **Admission of the complaint:** the facts described are reportable facts that may involve an act that is unlawful or contrary to the principles and values of the FNMT-RCM, as described in the Code Conduct.

- ◆ **Inadmissibility of the complaint:** the facts described are of a different nature to those mentioned above (see section 3.2), and therefore they are either filed or referred to the appropriate area for handling.

In both cases, the Compliance Committee shall inform the whistleblower in writing of the decision taken and the reason why the complaint was closed or admitted, unless the Whistleblowing Channel has been used inappropriately and it is not necessary to inform the whistleblower of the most appropriate area to deal with their communication.

4.1.2. Initiation of the investigation

The Compliance Committee, once the complaint has been assessed and admitted, will proceed to draw up a file on the complaint under investigation, which will contain:

- ◆ Descriptive information on the complaint, including date of receipt. Data provided, differentiating between objective and subjective data.
- ◆ Assessment of the content of the complaint and the reliability of the whistleblower. Persons concerned.
- ◆ Proposal on short-term emergency measures, including precautionary measures to minimise actual or imminent harm.

The purpose of opening a file is to ensure maximum traceability of the investigation process in case the complaint may be required by any competent judicial authority.

4.1.3. Investigation team

The investigation team is made up of the members of the Compliance Committee or persons delegated by them with the due guarantees of confidentiality and the other principles of action applicable to the Compliance Committee, who will be in charge of the investigation and the collection of evidence of the complaint.

In the course of the investigation, other areas of the Organisation may be called upon to effectively develop the claim for evidence and analysis to substantiate the facts reported.

The Management Committee may be called upon at any time by the Compliance Committee to complement, in a coordinated manner, the investigation actions carried out by the latter, always with the utmost

confidentiality and discretion.

Finally, if any incompatibility of a member of the Compliance Committee or the Management Committee with the ongoing investigation is found, this member shall be excluded from the investigation to prevent possible conflicts of interest.

4.1.4. Investigative actions

The Compliance Committee shall, if it deems it necessary, take action to investigate the facts and gather additional information in order to make an informed and objective decision based on the evidence gathered. Investigation actions may include:

- ◆ Requesting further evidence and/or proof from the whistleblower to improve the investigation process. Arranging interviews with the persons involved.
- ◆ Reviewing all information relating to the professional relationship of those involved with the Organisation, always respecting the data protection and privacy laws of the parties concerned.
- ◆ Forensic analysis by an independent external expert.
- ◆ Any other action it deems necessary to continue with the investigation process, respecting current Data Protection regulations.

The investigation will consist, at all times, of an objective analysis of the available documentation, and the gathering and subsequent analysis of evidence and proof.

The investigation process will last a maximum of three months from the day the Compliance Committee received the complaint. After the three months have elapsed, the data may continue to be processed for the investigation of the reported facts and, where appropriate, by the competent authorities or in judicial proceedings, but will not be retained in the whistleblowing system itself.

4.2 DECISION PHASE

Once the evidence has been collected and analysed by the Compliance Committee, the investigation phase is closed and a decision is made on the communication, proposing to the Management Committee or, where appropriate, the Board of Directors, the measures to be adopted.

The Management Committee may take the following measures:

- ◆ Complaint not admissible: when the investigation of the reported facts reveals no non-compliance. The Compliance Committee shall inform the whistleblower and the person against whom the disclosure is made of the decision and the reasons for the decision.
- ◆ Complaint admissible: when the alleged facts are proven to be true, the actions that support this conclusion shall be detailed. The penalty regime will be applied in accordance with the FNMT-RCM Collective Bargaining Agreement, labour legislation and all other civil and commercial obligations entered into by the FNMT-RCM staff member, management or Board of Directors, without prejudice to any criminal liability that may arise from the commission of offences. The Compliance Committee shall inform the whistleblower and, in particular, the person against whom the disclosure is made in order to give them the opportunity to defend themselves.

4.3 REPORT OF FINDINGS

The Compliance Committee will draw up a report of conclusions reflecting the outcome of the entire investigation phase. The report of conclusions shall contain:

- ◆ Technical aspects: title, author, date, purpose, level of confidentiality (who has access to it).
- ◆ Background to the case: events that led to the communication, persons or departments under investigation. Objective of the investigation and its purpose.
- ◆ Proceedings, relevant facts investigated and detected, evidence and proof analysed. Findings, based on the objective and scope of the investigation.
- ◆ Proposals for disciplinary measures to be adopted by the Management Committee or, where appropriate, the Board of Directors, in accordance with the FNMT-RCM Collective Bargaining Agreement, labour legislation and all other civil and commercial obligations entered into by the FNMT-RCM staff member, management or Board of Directors, without prejudice to any criminal liability that may arise from the commission of offences.

The Compliance Committee will set out the findings in a clear and concise manner. In addition, if there were any limitations in the course of the investigation, this should be stated in the report.

Reports resulting from complaints received and any actions taken shall be

reported to the Board of Directors through the Annual Activity Report.

5. CONFLICT OF INTEREST

When a complaint is filed that directly concerns persons who may actively participate in the management and investigation of the complaint, i.e. one or more members of the Compliance Committee and, if required, of the Management Committee, those persons will be automatically excluded from the process of investigation and analysis until its resolution in order to avoid any type of conflict of interest or incompatibility, and thus ensure the objectivity and independence of the actions carried out by the Compliance Committee itself.

Excluded members of the Compliance Committee and, if required, of the Management Committee, shall be obliged to keep the complaint strictly confidential, and are prohibited from directly or indirectly accessing information about the identity of the whistleblower and the ongoing investigation process.

ANNEX I: LIST OF ACTIONS CONSIDERED RETALIATION

The prohibition of reprisals is a right of the whistleblower, guaranteeing their protection throughout the life cycle of the complaint. The following are some of the actions that can be considered reprisals:

- ◆ Change of job, change of location of place of work, reduction in salary. Downgrading or denial of promotion.
- ◆ Refusal of training courses, among others.
- ◆ Negative evaluation or references on work performance. Suspension, dismissal, removal or equivalent measures.
- ◆ Imposition of disciplinary measures, reprimands or other penalties, including reductions in rest periods or holidays. Intimidation, harassment, discrimination or unfavourable treatment.
- ◆ Physical, moral or reputational damage, including on social media.
- ◆ Anonymous disclosure of information, identifying the whistleblower so that they are treated with hostility in the work environment. Defamation process

outside the work environment.

- ◆ Invocation of the existence of a confidentiality clause between the whistleblower and the Organisation in order to punish the whistleblower for non-compliance.