



## WHISTLEBLOWING POLICY

JUNE 2023

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## 1. PURPOSE OF THE WHISTLEBLOWING POLICY

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On 23 October 2019, Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, hereinafter also the “**Whistleblowing Directive**”, was approved to strengthen the law and policies of the European Union in specific fields by establishing basic common rules giving a higher level of protection to individuals who report breaches of Union law.

On 20 February 2023, Law 2/2023 of 20 February was passed in Spain, regulating the protection of individuals who report breaches of regulations and the fight against corruption, with the aim of transposing the Whistleblowing Directive (hereinafter the “**Whistleblower Protection Law**”).

GRUP BARCELONESA, in creating its Corporate Compliance programme, has provided an Ethical Channel for any employee or third party, specifically suppliers, clients and other commercial partners, who is aware of or suspects a regulatory breach (whether legal or of its development regulations, or internal corporate regulations) committed by an employee of the company or third party in contact therewith as part of their professional activity, to inform GRUP BARCELONESA.

The Ethical Channel may also be used to put any doubts regarding Corporate Compliance to GRUP BARCELONESA.

To regulate the use of the Ethical Channel and the investigation and resolution procedures of any reported breaches, GRUP BARCELONESA has approved and implemented the Management, Investigation and Resolution Protocol (“MIR Protocol”) for reporting any regulatory breaches, which adheres to the requirements of both the Whistleblowing Directive and the Whistleblower Protection Law.

GRUP BARCELONA adheres to the regulations and incorporates all the provisions of both the Whistleblowing Directive and the Whistleblower Protection Law, and to emphasise this commitment, approves this Whistleblowing Policy in conjunction with the provisions of the MIR Protocol.

## 2. MATERIAL SCOPE

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This policy, in accordance with article 2 of the Whistleblower Protection Law, protects any physical person who, through any means of communication provided by the company's Ethical Channel, reports:

1. Actions or omissions that may constitute **breaches of European Union law**, as long as:
  - a. they are within the scope of the acts of the European Union listed in the annex of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, regardless of their interpretation by internal legislation.
  - b. they affect the financial interests of the European Union, as stated in article 325 of the Treaty on the Functioning of the European Union (TFEU).
  - c. they impinge on the internal market, as stated in article 26, section 2 of the TFEU, including breaches of European Union regulations regarding competition and state grants, as well as breaches relating to the internal market regarding acts that infringe upon corporation tax or which aim to obtain a tax advantage that undermines the aim or purpose of the applicable corporation tax.
2. Actions or omissions that may constitute a **criminal breach or serious or very serious administrative breach**. In any case, all breaches that imply economic loss for the tax authorities or Social Security will be considered criminal or serious or very serious administrative breaches.
3. Actions or omissions that may constitute a **breach of the company's internal regulations**, including the principles and values that guide all of its employees in their conduct, including compliance with current legislation.
4. Any eventuality that may **jeopardise the reputation** of GRUP BARCELONESA.

### 3 PERSONAL SCOPE

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This policy applies to all GRUP BARCELONESA managers, employees and collaborators, regardless of their function and geographic location, as well as third parties, regardless of whether they have ended their professional relationship with the company, and who communicate through the GRUP BARCELONESA Ethical Channel on the issues highlighted in section 2 (“Material Scope”).

## 4. ETHICAL CHANNEL

According to article 8 of the Whistleblowing Directive, and articles 4 to 7 of the Whistleblower Protection Law, GRUP BARCELONESA has provided an Ethical Channel offering three ways to communicate with the company:

- a. Via the designated **email address: [organodecontrol@grupbarcelonesa.com](mailto:organodecontrol@grupbarcelonesa.com)**
- b. Reporting **directly** to the Internal Information System Manager, either verbally or in writing. In this case, the System Manager will send a report on the information received through the designated email address.

That way, and if requested by the whistleblower, a meeting may be held with the Internal Information System Manager to explain and specify the facts in their report.

Likewise, a breach may also be reported by telephone. The phone number of the Internal Information System Manager for these purposes is: **+34 662 467 667**

- c. Through **physical mailboxes** designated for these purposes, should employees not have access to GRUP BARCELONESA computer resources.

Accordingly, GRUP BARCELONESA has named Mrs Marta Ylla (who will now take on this role in conjunction with her role as Compliance Officer) as Internal Information System Manager.

In addition to the above, any formal communication by a legal entity or by Public Administration will be considered a valid means of reporting a breach.

The Ethical Channel may be used by any person, either as a **member** of GRUP BARCELONESA or **third parties**, specifically suppliers, clients and commercial partners, whether or not they have ended their professional relationship with the company.

Similarly, breaches may be reported either **openly** or **anonymously**, both receiving the same consideration and treatment.

Reports made via the Ethical Channel must contain, as far as possible, the following:

- i. **Name and surname(s)** of the person being reported.
- ii. **Date** of the events and **all relevant information**.
- iii. **Any documents** or other evidence available and which can prove the reality of the events and/or behaviour being reported.
- iv. **Address, email address** or safe place where notifications can be received.

Likewise, any member of the company or third party will be able to use the Ethical Channel to voice any doubts regarding the GRUP BARCELONESA Corporate Compliance System.

According to article 8 of the Whistleblower Protection Law, the Ethical Channel will be managed by the Internal Information System Manager, who will be responsible for managing the entire investigation of a reported breach, as the case may be.

In accordance with article 9 of the Whistleblower Protection Law, the investigation process that will follow the report of a breach will be set out in the MIR Protocol, following the steps of the Whistleblowing Directive and the Whistleblower Protection Law.

Whistleblowers may also report any breaches to the independent authority on whistleblower protection in Catalonia, the Catalan Anti-Fraud Office ([www.antifrau.cat](http://www.antifrau.cat)) or the Spanish Independent Authority in Whistleblower Protection, A.A.I. (on a national level).

## 5. WHISTLEBLOWER PROTECTION

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According to article 6 of the Whistleblowing Directive and article 35 of the Whistleblower Protection Law, whistleblowers at GRUP BARCELONESA **will benefit from all protection rights** set out in this policy and in the Management, Investigation and Resolution Protocol for reporting regulatory breaches, as long as they:

- (i) have reasonable motive to believe the information they are reporting to the company regarding a regulatory breach is true at the time of the report, and that said information falls within the scope of this policy and the MIR Protocol.
- (ii) they have reported the breach via any of the channels provided by the company for such purpose, explained in section 2 of this Policy.

In contrast, those individuals who report the following **will not benefit from the right to protection** set out in this Policy:

- (i) Information contained in reports that have been **rejected** for any of the reasons set out in article 18.2 a) of the Whistleblower Protection Law, that is:
  - a) When the events lack credibility.
  - b) When the reported events do not constitute a criminal breach within the scope of this law, or, if so, do not affect the public interest.
  - c) When the report lacks any basis or, in the opinion of the independent authority on whistleblower protection, there is reasonable evidence that it has been obtained illegally. In this event, as long as access constitutes a punishable offence, in addition to being rejected, a legal case will be brought forward or the Public Prosecutor made aware of the events constituting a criminal offence.
  - d) When the report does not contain any new and significant information on breaches subject to a previous report for which all corresponding procedures have been concluded, unless new legal or factual circumstances arise justifying a different pursuit. In these cases, the System Manager will communicate the resolution accordingly.

- (ii) Information linked to claims of **interpersonal conflict** or conflict that solely affects the whistleblower and those referred to in the report or disclosure.
- (iii) Information that is **fully available to the public** or which is considered hearsay.
- (iv) Information referring to actions or omissions **not covered by the scope** of this Policy.

The whistleblower will be notified of the **rejection** of the report made through the suitable channels available within the following **5 working days**, unless the report was made anonymously or the whistleblower has waived their right to receive notifications regarding the procedure.

## 6. BAN ON RETALIATION

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According to article 19 of the Whistleblowing Directive and article 36 of the Whistleblower Protection Law, GRUP BARCELONESA will adopt the necessary measures to ban all forms of retaliation against whistleblowers, including threats of retaliation and attempted retaliation, against individuals who report a breach according to the provisions of this Policy.

Retaliation is understood to be acts or omissions that are prohibited by law, or any unfavourable treatment, either direct or indirect, that places individuals at a particular professional disadvantage compared to others based solely on the fact that they are a whistleblower.

For the purposes of the provisions of this Policy, and without limitation, retaliation is considered to include:

- (i) Suspension of the work contract, dismissal or termination of a professional or statutory relationship, including premature non-renewal or termination of a temporary work contract once the period of probation has surpassed.
- (ii) Premature termination or cancellation of goods or services contracts.
- (iii) Imposing any disciplinary measures, downgrading or denial of promotion and any other significant changes to the work conditions.
- (iv) Not converting a temporary work contract into a fixed contract in the case that the employee had legitimate expectations of being offered permanent employment.
- (v) Damages, including damage to reputation, economic loss, duress, intimidation, harassment or ostracism.
- (vi) Negative assessment or references regarding performance at work.
- (vii) Inclusion on blacklists or spreading of information within the industry that hinders or prevents access to employment or the awarding of service contracts.
- (viii) Denial or cancellation of a licence or permit.
- (ix) Denial of access to training.
- (x) Discrimination or unfavourable or unfair treatment.

The measures stated in points (i) to (iv) will not be considered retaliation when they take place within the regular exercise of the management's authority under occupational or regulatory legislation of the corresponding public worker's statute due to circumstances, events or proven breaches unrelated to the report.

Similarly, according to article 36 of the Whistleblower Protection Law, it should be noted that the individual whose rights are infringed upon as a result of their reporting or disclosing of a breach after two years, may request protection from the competent authority, who may, exceptionally and justifiably, **extend the protection period**, following a hearing with those individuals or entities who may have been affected (there must be just reason for the denial of said extension of the protection period).

Likewise, acts that aim to prevent or hinder the reporting or disclosure of breaches, as well as acts considered retaliation or which may lead to discrimination following said report or disclosure under the Whistleblower Protection Law, will be declared null and void and, as the case may be, will lead to corrective disciplinary or responsibility measures, including

appropriate compensation for damages.

The ban on retaliation will also apply to those individuals related to the whistleblower and who may suffer retaliation in a professional context, as well as their colleagues and family. In the same way, protection will extend to those individuals who have aided the whistleblower in the reporting process.

GRUP BARCELONESA, in recognition of the aims of article 20 of the Whistleblowing Directive and of article 37 of the Whistleblower Protection Law, will ensure that all employees have appropriate access to the following support measures:

- (i) **Full and independent information and advice** on the procedures and resources available regarding regulatory compliance, protection against retaliation, and their rights as affected individuals.
- (ii) **Effective assistance** from the Internal Information System Manager against retaliation.
- (iii) **Legal assistance** in any legal or administrative processes that may arise from their whistleblowing.
- (iv) **Financial assistance** and support measures for whistleblowers, including psychological support in the event of possible legal proceedings.

All of this regardless of any assistance that may correspond to the whistleblower under Law 1/1996 of 10 January, on free legal assistance, for representation in legal proceedings arising from whistleblowing or public disclosure.

## 7. PROTECTION AGAINST RETALIATION

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According to article 21 of the Whistleblowing Directive, and article 38 of the Whistleblower Protection Law, GRUP BARCELONESA will adopt the necessary measures to guarantee whistleblowers are protected against retaliation. Set out below are the main protection measures for whistleblowers provided by both regulatory bodies, albeit still pending transposition into applicable law, but by which GRUP BARCELONESA must abide and commit to fully apply:

- (i) Individuals who provide information on actions or omissions provided for in the Whistleblower Protection Law (specifically, regulatory breaches) or who publicly disclose information regarding the same will not be considered to have infringed on any restrictions on the disclosure of information and will not be liable for any type of disclosure, as long as they had reason to believe the public disclosure was necessary to uncover an action or omission in accordance with this Policy and the Whistleblower Protection Law, without prejudice to the provisions of article 2.3 of Law 2/2023.

The provisions of the previous sections extend to whistleblowing by representatives of employees, although they are subject to legal obligations of secrecy or non-disclosure of sensitive information. All of this without prejudice to the specific protection rules according to professional regulations.

- (ii) Whistleblowers will not be held liable for acquiring or accessing information reported or disclosed publicly, as long as said acquisition or access does not constitute a criminal offence.
- (iii) Any other possible liability held by whistleblowers arising from acts or omission not relating to reporting or public disclosure of information, or which are not necessary for the reporting of any breaches according to Law 2/2023 on whistleblower protection, will be enforceable under applicable legislation.
- (iv) In professional procedures before a legal entity relating to damages suffered by whistleblowers, once it has been reasonably proven that they have reported a breach or made a public disclosure according to Law 2/2023 and that they have suffered damages, it will be assumed that the damage was inflicted in retaliation to reporting a breach or publicly disclosing information. In such cases, it will apply to the individual who has taken legal measures to prove that this measure is duly justified and is not linked to the reporting of a breach or public disclosure of information.

- (v) In civil or occupational proceedings, including those relating to defamation, breach of author's rights, infringement on secrecy, breach of data protection regulations, disclosure of business secrets or requests for compensation based on occupational or statutory law, whistleblowers will not be held liable under any circumstances for reporting breaches or publicly disclosing information protected by the same. These individuals will have the right to defend their reporting a breach or publicly disclosing information, as long as they have reason to believe that their reporting or public disclosure was necessary to reveal a breach according to the Whistleblower Protection Law.

## 8. PROTECTIVE MEASURES FOR THE INDIVIDUALS REPORTED

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According to article 22 of the Whistleblowing Directive, and articles 19 and 39 of the Whistleblower Protection Law, GRUP BARCELONESA will ensure that individuals who are reported (that is, the alleged offenders) are heard within the context of the company's internal investigation, where they will be innocent until proven otherwise and in which they will have the right to access their files in order to present their version of events and to provide any evidence they consider relevant.

Likewise, the identity of the individual reported will be protected and processed confidentially, just as the events reported, to the same degree as the identity of the whistleblower, taking into account any necessary limitations and exceptions, to guarantee the correct outcome of the investigation or communication to the competent authorities.

In this sense, GRUP BARCELONESA adheres to the content of article 39 of the Whistleblower Protection Law: "During the processing of the case, those affected by the reported breach will have the right to be presumed innocent, the right to legal defence and the right to access the file according to the provisions of this law, as well as the same protection established for Whistleblowers, preserving their identity and guaranteeing the confidentiality of the events and processed data."

## 9. SANCTIONS

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According to article 23 of the Whistleblowing Directive and article 63 of the Whistleblower Protection Law, GRUP BARCELONESA, in line with legislation and the corresponding occupational regulations, specifically the Workers Statute and applicable collective agreements, will establish effective sanctions, which will be proportional and dissuasive, and will apply to company employees who:

- (i) prevent or attempt to prevent whistleblowers reporting breaches, or who raise doubts over Corporate Compliance.
- (ii) adopt retaliatory measures against whistleblowers.
- (iii) encourage abuse against whistleblowers.
- (iv) fail to comply with their duty of confidentiality regarding the identity of the whistleblower or that of those involved in the report.

Lastly, in line with article 24 of the Whistleblowing Directive, GRUP BARCELONESA will ensure that all rights and resources are available to all company employees and third parties within the context of reporting regulatory breaches, and reaffirms that nobody will be able to waive their right of communication through any agreements, policies, type of employment or work condition, including clauses that may be subject to arbitration.

## 10. CONFIDENTIALITY AND PROCESSING OF PERSONAL DATA

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According to article 16 of the Whistleblowing Directive and article 33 of the Whistleblower Protection Law, GRUP BARCELONESA commits to ensuring that the identity of the individual reporting a regulatory breach through the Ethical Channel provided for such purposes remains confidential, unless said individual provides their express consent.

This duty to **confidentiality** implies that, excluding members specifically authorised to receive, follow or resolve reports of regulatory breaches, nobody may be made aware of the identity of the whistleblower, nor any other information arising directly or indirectly from the disclosure of their identity. To guarantee this confidentiality, GRUP BARCELONESA has implemented the appropriate technical and organisational measures to preserve the identity and to guarantee the confidentiality of the personal data relating to those individuals involved in the investigation, specifically the identity of the whistleblower in the event they have been exposed.

One such measure is **exemption from the duty of confidentiality**: the identity, and information arising from it, may be revealed when deemed necessary under European Union or Spanish law, within the context of an investigation carried out by Spanish authorities or as part of legal proceedings, and, specifically, when disclosure of the identity aims to safeguard the rights to legal defence of the individual affected. Accordingly, the identity of the whistleblower may only be communicated to the legal authority, the Public Prosecutor or the competent administrative authority within the context of a criminal, disciplinary or sanctioning investigation.

If, in light of the above, the identity of the whistleblower is to be disclosed, GRUP BARCELONESA will inform the whistleblower beforehand, unless said information may compromise the investigation or legal proceedings. Therefore, whenever the competent authority informs the whistleblower that their identity has been disclosed, this same authority will be responsible for explaining the reason behind the disclosure.

In any case, GRUP BARCELONESA will ensure the competent authorities receiving information on any breaches that includes commercial secrets, use them solely for the correct monitoring procedures.

Lastly, in accordance with article 17 of the Whistleblowing Directive and with article 34 of the Whistleblower Protection Law, GRUP BARCELONESA guarantees that any personal data processed under the application of this Policy and under the Management, Investigation and Resolution Protocol for reporting regulatory breaches, including the exchange or transfer of personal data with the competent authorities, will take place in line with Organic Law 3/2108 of 5 December,

on Personal Data Protection and the guarantee of digital rights, with Regulation (EU) 2016/679<sup>1</sup> and with Directive (EU) 2016/680<sup>2</sup>.

Likewise, data deemed not relevant to the processing of a specific report may not be collected and, if it is collected by accident, must be deleted immediately.

The Internal Information System Manager will regularly check that the Ethical Channel is functioning correctly, and will also regularly review the provisions of this policy.

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1 Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).

2 Directive (EU) 2016/680 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data by competent authorities for the purposes of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties, and on the free movement of such data, and repealing Council Framework Decision 2008/977/JHA.

## 11. REPORT LOG

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In accordance with article 18 of the Whistleblowing Directive and article 26 of the Whistleblower Protection Law, GRUP BARCELONESA will establish a log of all reports and queries that it receives through the Ethical Channel, collected in a so-called “**Report Log**”, complying at all times with the established confidentiality requirements, and for the time that is strictly necessary and in order to comply with the legal and regulatory procedures of the European Union.

When a breach is reported via telephone or any other voice-recording system, and with the knowledge and consent of the whistleblower, GRUP BARCELONESA reserves the right to **record the verbal communication** in the following ways:

- (i) By recording the conversation in a permanent and accessible format.
- (ii) Through a full and exact transcription of the conversation carried out by the Internal Information System Manager.

In any case, the whistleblower is entitled to check, rectify and accept the transcription with a signature.

When the report is made verbally, but not via a voice-recording system, GRUP BARCELONESA will record detailed minutes of the conversation, written by the Internal Information System Manager. The whistleblower will have the right to check, rectify and accept the minutes with a signature.

When the whistleblower has requested an interview with the Internal Information System Manager to report a breach or to voice their doubts, GRUP BARCELONESA will guarantee, with the whistleblower’s consent, to preserve the full and detailed minutes of the meeting, in a permanent and accessible format. This case will follow the same procedure as that of breaches reported via telephone or other voice-recording systems.

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<sup>3</sup> In accordance with Directive (EU) 2019/1937 of 23 October 2019 and article 7 of Law 2/2023 of 20 February, on Whistleblower protection.

## ANNEX I. APPROVAL AND AMENDMENTS

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<b>Version number</b>	3	
<b>Date of first approval</b>	June 2022	
<b>Amendments</b>		
<b>First amendment</b>	From March to June 2023	Adaptation of the Policy to Law 2/2023 of 20 February, on the protection of individuals who report regulatory breaches and on the fight against corruption.