

# Addendum to the Whistleblowing Policy for Spain

## 1. Introduction & purpose of this addendum

In February 2023 the new Spanish Whistle Blower Protection Act (“**Ley 2/2023, de 20 de febrero, reguladora de la protección de las personas que informen sobre infracciones normativas y de lucha contra la corrupción**” - SWPA”) entered into force. The SWPA implements an EU directive from 2019. The purpose of the SWPA is to protect whistle blowers against sanctions and discrimination in order to allow people to come forward and flag potential violations of statutory laws or internal regulations. ISG Group has already implemented a global whistleblower policy, signed 28 September 2018 (“**ISG Group Whistleblowing Policy**”) providing for protection and “Safecall” as an external reporting channel for whistleblowers. However, the SWPA’s requirements are not entirely met by ISG Group’s internal policy and processes.

The purpose of this addendum (the “**Addendum**”) is to supplement ISG’s Group Whistleblowing Policy specifically for Interior Services Group Iberia SLU (“**ISG Iberia**”) to have a fully compliant system in place to allow and encourage staff working for ISG Iberia to notify ISG Group and ISG Iberia on potential/suspected severe violations and, therefore, enable violations to be stopped or prevented. Therefore, ISG Iberia has decided to supplement the ISG Group Whistleblowing Policy insofar as to (i) implement an internal channel (within Spain) for complaints (ii) allocate responsibilities and (iii) establish a Spanish reporting system that complies with the new SWPA (but also has the capability of fitting within ISG Group requirements). To this end the managing director of ISG Iberia has, in consultation with ISG Group’s Company Secretary and Group Legal Director and the workers representative in Spain, issued this addendum (the “**Addendum**”) with immediate effect.

## 2. Scope

Everyone who is employed or contracted by ISG Iberia (“**Employee**”), whether she or he works or worked in Spain or abroad, may lodge a complaint or report a concern/suspicion (“**Complaint**”) under this Addendum. The reported Complaint may concern regulations with regards to

- money laundering,
- public procurement and unfair competition,
- bribery and corruption,
- health & safety and the protection of the environment,
- data privacy and regulations on business confidentiality,
- tax, accounting regulations or mismanagement,
- rights protected by criminal laws and/or administrative offences,
- labour laws and working conditions, including modern slavery/forced labour
- ethical conduct,
- or any other protected right as listed in Section 2 SWPA.

The concern/suspicion shall refer both to actions or omissions.

Employee includes all directors, officers, employees, trainees, apprentices, temps, agency workers, contractors, and freelancers or stakeholders.

The ISG Group Whistleblowing Policy shall remain unaffected by this Addendum. A copy of the latest policy is available [\[here\]](#). Therefore, any Employee of ISG Iberia may still lodge a Complaint in line with the ISG Group Whistleblowing Policy instead of addressing their concerns directly via the ISG Iberia internal reporting office (as defined hereafter).

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## 3. Internal Reporting Office

All Employees may report a Complaint to ISG Iberia's internal reporting office ("**Internal Reporting Office**").

This report may be done either verbally or in writing. It is also possible to have a personal meeting upon request of the Employee. Should the Employee decide to report a Complaint in writing, see Appendix 1 for a form that could be used by the Employee.

The verbal communications (telephone, meeting or voice messaging) shall be documented by a recording or verbatim transcription. In any case, the Internal Reporting Office shall guarantee the obligations set forth in the data protection legislation and, if possible, offer the Employee the opportunity to check, rectify and accept by signing the report.

In any case, the Employee shall be informed clearly about the possibility of filing a complaint before the national and European authorities.

### 3.1 Contact details of Internal Reporting Office

The contact details of the ISG Iberia's Internal Reporting Office are as follows:

Department: Compliance Committee  
Rep.: Sandra Martinez Castro, Jose Sanchez Montalbán and M<sup>a</sup> Eugenia Seco Villanueva.  
Address: Avenida de Córdoba 21, 2<sup>a</sup> planta oficina 1, 28026 Madrid  
E-Mail: [iberiacompliance@isgltd.com](mailto:iberiacompliance@isgltd.com)  
Phone: +34 682 17 84 78 / + 34 680 569 283 / +34 690 95 82 72.

If it is of his interest, the Employee will include his personal data, in order to be informed about the procedure.

However, the Employee is entitled to report the Internal Reporting Office without having to disclose his identity or any contact details.

### 3.2 Position of Internal Reporting Office

The Internal Reporting Office shall not receive any instructions regarding the exercise of the tasks set forth in sub-section 3.3 other than as stated in this Addendum. A member of the Internal Reporting Office shall not be dismissed or penalised by ISG Iberia for performing their tasks independently, in good faith and in line with this Addendum and the SWPA. The Internal Reporting Office shall directly report (without delay) to ISG Group's Serious Incident Group ("**SIG**"), via either the ISG Group Company Secretary or Group Legal Director. Likewise, SIG shall inform the Internal Reporting Office of any complaint raised by an Employee of ISG Iberia that was filed with SIG under the ISG Group Whistleblowing Policy.

### 3.3 Tasks of the Internal Reporting Office

The Internal Reporting Office shall have the following tasks:

3.3.1 Provide an internal reporting channel in line with the SWPA and data privacy regulations and policies. In particular, the Internal Reporting Office must:

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- also process anonymously reported Complaints as well as oral or written ones, ensure confidentiality of reported facts and compliance with privacy regulation,
- ensure the protection of the identity of the person raising a concern or lodging a complaint and all persons involved or named in the complaint according to Sec. 5(2) of the SWPA, and
- ensure that the person denounced is fully informed about the reported facts, the procedure and his right to the presumption of innocence and to be heard in any moment of the procedure.

3.3.2 Provide clear and easily accessible information about the Internal Reporting Office and the possibility to raise claims on an ongoing basis.

3.3.3 Subject to Sec. 3.4, determination of the validity of the information and, if necessary, request further clarification.

3.3.4 Subject to Sec. 3.4, taking appropriate follow-up actions, e.g., internal investigations.

3.3.5 Documentation of the procedure and feedback to the reporting Employee within the statutory deadlines:

- Confirmation of Receipt of Complaint within 7 days
- Information of reporting Employee of status and follow-up measures taken within 7 days, which might be delayed up to a maximum of 3 months,

3.3.6 Documentation in relation to matters raised by the Employee must be deleted 10 years after the case has been closed unless a longer retention is required under the applicable law.

3.3.7 Reporting to and liaising with the ISG Company Secretary and/or Group Legal Director and/or SIG on a regular basis.

3.3.8 Reporting of relevant incidents to ISG Iberia's Managing Director on a regular basis and upon timescales agreed with the SIG.

3.3.9 Compliance with further obligations allocated to the Internal Reporting Office under the Addendum or the SWPA (Section 9.2.i).

## 3.4. Internal Procedure (art. 5, 9 y 10 SWAP)

After receiving the report, the opening of the procedure shall be decreed and, within a period of seven (7) days:

- An acknowledgment of receipt shall be given to the informant,
- The report shall be transferred to the person denounced or involved. The notification of the report shall be made while preserving the confidentiality of the informant's identity.
- The Internal Reporting Office shall nominate, within its members, the person in charge of the investigation.

The notification to the person denounced could be delayed up to a maximum of three (3) months in those cases in which it is estimated that said notification could jeopardize the investigation and/or accreditation of the reported facts.

In the event that the Internal Reporting Office considers that the alleged facts may constitute a crime, it will immediately inform the public prosecutor's office. The Internal Reporting Office could also inform the European Public Prosecutor's Office, but only and exclusively in those cases in which the reported facts affect the financial interests of the European Union, after notifying the SIG.

The delivery of the documentation to the denounced person shall be carried out

- personally, proving its delivery through the handwritten signature (received), or
- through any communication that allows proof of its sending and receipt.

At that same moment, with absolute respect for the presumption of innocence, the denounced person will be informed of the requirements of the procedure in order to acknowledge his rights, obligations and deadlines, offering the opportunity to plea whatever suit to him.

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The affected person may be heard at any time during the procedure upon his request. The lack of collaboration of the denounced person shall not be considered, in any case, as an admission of the reported facts.

The allegations of the denounced person must be delivered to the Internal Reporting Office within a period of ten (10) days from the effective reception of the documentation provided by the latter.

During the period determined in the preceding paragraph, those responsible of the procedure will examine the documents and the possible evidence given by the Employee, in order to verify the possible plausibility of the facts reported.

After the period of ten (10) days indicated above, the persons involved will be given a new period of ten (10) days to proceed with the proposal of those evidence that they consider relevant, useful and necessary to support their allegations.

Once the evidence has been determined and accepted, the latter will be carried out in a hearing within a period of twenty (20) days with the appearance of those affected.

Subsequently, within a period of ten (10) days from the aforementioned hearing, the parties involved shall file before the Internal Reporting Office a written statement of conclusions explaining the scope that, in their opinion, the evidence have had in relation to the facts.

The Internal Reporting Office shall issue the resolution that shall be sent to the SIG for its assessment and decision.

The final decision will be notified in writing to both parties.

The procedure may not take more than three (3) months, except in the event of special complexity. In this case, the procedure may be extended for an additional three (3) months.

The procedure shall be saved and recorded on optical, magnetic or electronic media that guarantee its integrity, the correct reading of the data, the impossibility of manipulation and its adequate conservation and location. The internal investigations carried out shall be kept in the same format.

The data obtained shall be kept only for the time strictly necessary, proceeding to its elimination once the legal prescription period has passed, which may never exceed ten (10) years.

As long as the custody of the aforementioned documents is maintained, they will be limited in the terms determined in the Data Protection Law.

## 3.5. Cooperation of the Internal Reporting Office and the SIG

The Internal Reporting Office shall notify the ISG Group Company Secretary and/or Group Legal Director on any new complaint as soon as possible. It is then up to these individuals (in co-ordination with the SIG) to decide whether to take over the investigation and initiate adequate follow-up actions. The Internal Reporting Office shall support the SIG to ensure compliance with the SWPA.

If ISG Iberia's Managing Director or any member of the Internal Reporting Office have been or appear to have been implicated in any way by a Complaint, SIG must take over the investigation.

The ISG Group Company Secretary and/or Group Legal Director shall inform the Internal Reporting Office if/when a Complaint has been closed.

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## 4. SAFECALL (Art. 8.5 SWAP)

In addition to report to the ISG Group Company Secretary and the Internal Reporting Office, you can also contact: SAFECALL

Via e-mail [isg@safecall.co.uk](mailto:isg@safecall.co.uk),  
Via web [www.safecall.co.uk/report](http://www.safecall.co.uk/report)  
Via phone See appendix 1 for country specific contact details.

Further information about Safecall is available in ISG's Group Whistleblowing Policy [\[link here\]](#)

## 5. Protection of Employees raising Complaints

An Employee raising a Complaint in good faith in accordance with this Addendum shall not be held legally or contractually responsible for obtaining, accessing and disclosing information which he or she has reported or disclosed, unless obtaining or accessing such information constitutes a separate criminal offense under Spanish law.

Such person does not violate non-disclosure obligations and cannot be held legally responsible for the disclosure of information made in the course of a Complaint, provided that the Employee had reasonable grounds to believe that disclosure of the information was necessary to detect a violation.

Reprisals or disciplinary measures directed against an Employee lodging a Complaint in good faith are prohibited, provided that the Employee had reasonable grounds to believe that the Complaint and the disclosure of information related thereto was necessary to detect a violation of a regulation listed in Sec. 2 *[Scope]* of the Addendum.

## 6. Reporting and Risk Register

The Internal Reporting Office shall document all Complaints reported or known to him, including the measures taken or planned to remedy or end possible violations, in a local risk register (Risk Register) that shall be aligned with the Group's central risk register. The Internal Reporting Office shall report upon the Risk Register's status at least on a yearly basis to the managing directors of ISG Iberia.

## 7. Training

ISG Iberia shall ensure that the Internal Reporting Office is always staffed with personnel adequately trained for dealing with Complaints and, furthermore, have adequate knowledge of the relevant legal framework including all ISG Group and ISG Iberia policies, as well as the SWPA (to include keeping up to date with any future legislative changes that may follow in this regard).

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## 8. Priority and Changes

Note, that in the event of any discrepancy between this Addendum and the ISG Group Whistleblowing Policy the Addendum shall prevail to the extent required by the SWPA.

Date: 1<sup>st</sup> December 2023

Signature:   
Karen Booth

Chief Financial Officer and Chair of the SIG  
ISG Limited

1<sup>st</sup> December 2023

  
Carmen Rico

Managing Director  
ISG Iberia

## APPENDIX 1

### COMPLAINT FORM

#### I. Personal data

Name

Surname

ID number

Telephone:

E-mail address

Position/ relationship with ISG

#### II. Details of the complaint

Matter of the complaint

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Facts to be reported

People involved (Employees, Directors, supplier, client)

People denounced and place where the facts took place



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Documents provided (numbered when appropriate)

You may fill a complaint before the competent national authorities and, where appropriate, before the European authorities.

You may report the information or a concern anonymously without having to disclose your identity or any contact details. Otherwise, your personal data will be treated confidentially and in accordance with data protection regulations:

- Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights.
- Law 7/2021, of 26 May, on the protection of personal data processed for the purposes of the prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties.

You may exercise your ARCO-PAL rights in accordance with the provisions of the aforementioned laws.

The data contained in this document may be disclosed to third parties only in cases where corrective measures are to be taken, or administrative or criminal proceedings are to be initiated.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

