

Purpose	To define the scope and functioning of the Whistleblower Channel within the framework of the Criminal Risk Management System (CRMS).
Scope	CRMS
Body in charge of	Compliance Committee

1 General Considerations

1.1 Purpose

This procedure is intended to regulate the operating rules of PRODESA's Whistleblower Channel Management Procedure specifying the legal status of the whistleblower and the person against whom the complaint is brought, as well as the duties and responsibilities of each of the bodies involved in the management thereof and the complaint handling procedure.

1.2 Documentation

All actions undertaken within the framework of a complaint handling and investigation procedure, as well as the decisions adopted by the Compliance Committee and the Board of Directors must be well-founded, duly substantiated and documented, as the case may be, in a report or certificate to be signed by all attendees.

1.3 Dissemination and notification

This Whistleblower Channel procedure shall be duly notified to potential whistleblowers and persons against whom the complaint is brought, by means of a dissemination campaign, between PRODESA members and other interest groups included in the subjective scope.

This document shall remain available to potential whistleblowers and persons against whom the complaint is brought on a permanent basis via the PRODESA website.

1.4 Interpretation and review

The interpretation of that stipulated in this procedure shall correspond to the Compliance Committee, the provisions of which shall be subject to regular review by said committee may propose the additions and amendments that, at any given moment, are deemed appropriate for the updating thereof.

2 Scope of the Whistleblower Channel

2.1 Subjective scope

PRODESA's Whistleblower Channel is made available to all its members, as well as any interested party with whom the Company has a contractual relationship with (client, supplier, business partner...) in order to apprise the company of any fact of suspicion to any irregularity within the objective scope that has been, is being or will be committed by a PRODESA member in the exercise of his/her functions within the Company.

For these purposes, "PRODESA members" are considered as (i) the members of the Board of Directors, (ii) senior and middle management and (iii) the personnel, self-employed or independent professionals, who provide their services for and on behalf of the Company, irrespective of the modality or duration of their employment.

Likewise, it is further specified, pursuant to that set forth in the Criminal Code, all PRODESA members are under the obligation to report any irregularity within the scope of the Whistleblower Channel of which said members have knowledge of or suspicion thereof.

Notwithstanding that set forth in the preceding paragraph, in the event that any of the members of the Compliance Committee have knowledge of or a suspicion of the potential commission of an irregularity within the objective scope of the Whistleblower Channel, said body may initiate ex officio an investigation procedure, following the procedure and stages stipulated in the present procedure.

2.2 Objective scope

The conducts which may be the subject of notification through the Whistleblower Channel are facts or omissions which constitute infringements of prevailing legislation and/or non-compliance of values, action guidelines or standards of conduct set forth in the Code of Conduct.

It is further specified that the Complaints Channel is not envisaged as an instrument for the submission of questions, queries, suggestions, complaints or for the notification of other conduct not included in the aforementioned objective scope, for which PRODESA has other channels available authorised for that purpose.

2.3 Subject matters of the complaints

Complaints which are forwarded via the Complaints Channel must include, at least, the following information:

- Identification of the person making the complaint, specifying the complete name, relationship with the Company and identification document (National Identity Document (DNI) number, Foreigner's Identification Number (NIE) or passport).
- Contact information of the whistleblower (email address and, where applicable, telephone number).
- Identification of the person or persons against whom the complaint is brought, in the event of knowing his/her identity, and his/her relationship with the Company.
- Clear and detailed description of the alleged facts (time and place of occurrence, possible witnesses, factual account ...).
- Documentation substantiating the complaint, where applicable.

All complaints must be underpinned on prima facie evidence which enables the substantiation of the alleged facts, at least on a circumstantial basis.

3 Complaints handling procedure

Through the web form on the Compliance page of the PRODESA website.

3.1 How to send complaints

The notification of complaints through the Whistleblower Channel shall be undertaken via an online form which shall be permanently accessible on the PRODESA corporate website.

The whistleblower must complete all the required information in the complaint form, pursuant to that set forth in the preceding paragraph. In this regard, it is specifically noted that anonymous complaints shall not be accepted.

When the whistleblower forwards a notification to the Whistleblower Channel, he/she shall receive an automatic acknowledgment of receipt message confirming that his/her complaint has been correctly received.

3.2 Receipt of Complaints

All complaints forwarded via the PRODESA Whistleblower Channel shall be received by the Compliance Committee, which shall consider the need for the assistance of an external consultant, ensuring maximum security and confidentiality at any given moment as regards the identity of the whistleblower, as well as all information obtained when handling of his/her complaint.

Each complaint received via the Whistleblower Channel shall be given a unique reference number in order to identify the complaint throughout the handling procedure.

Upon receipt, the Compliance Committee shall contact the whistleblower for the purposes of confirming the correct receipt of his/her complaint. The whistleblower shall have the right to know at any given moment in which state or stage has the processing procedure reached as regards the complaint which has been submitted.

3.3 Preliminary assessment of the complaint

Within a maximum period of five (5) business days following the receipt of the complaint, the Compliance Committee shall carry out a preliminary assessment of the facts and the existence of grounds for the acceptance (or not) of the complaint, as well as the possible likelihood of conflicts of interest with any of the members of the Compliance Committee, if necessary, an appropriate consultation would be made with an external consultant.

The findings on the preliminary study of the complaint shall be compiled in a report, which shall not include information as regards the identity of the whistleblower.

3.4 Complaints acceptance procedure

The Secretary of the Compliance Committee shall convene a meeting of said body, which shall address the appropriateness of accepting (or not) the complaint and the grounds for doing so. In the notification of the meeting, the drawn up report must be enclosed thereto, as well as the recommendations issued by the external consultant, where such exist, for the assessment thereof by all Compliance Committee members.

The notification of the meeting, holding of meetings and adoption of resolutions by the Compliance Committee shall be comply with the provisions of its operating regulations; the external consultant may attend the meeting as a guest, with the right to speak but not to vote (unless he/she is a member of the CC).

The Compliance Committee may only decide not to accept the complaint when (i) the alleged facts do not contain any reference to any of the persons included in the aforementioned subjective scope and/or when (ii) the alleged facts are not included in the objective scope of the Whistleblower Channel.

In the event that the complaint is not accepted as the facts are not included in the objective scope of the Whistleblower Channel, the Compliance Committee may forward the facts to the competent bodies in each case so that the latter may reply to the complaint made via other internal procedures established for that purpose by PRODESA.

It is further noted that non-compliance with formal requirements shall not preclude the acceptance of the complaint for the handling thereof. Notwithstanding the foregoing, in the event that the complaint has been forwarded anonymously or the identity of the whistleblower falsified and that no circumstantial evidence has been furnished as regards the truthfulness of the alleged facts, the Compliance Committee shall be authorised to not accept the complaint for the handling thereof.

Following the adoption of the decision by the Compliance Committee to accept the complaint for the handling thereof, said decision shall be notified to the whistleblower within five (5) business days following the date of the resolution.

3.5 Investigation of complaints

In the same meeting in which the complaint has been accepted for the handling thereof, the Compliance Committee shall decide how the investigation process of the alleged facts shall be undertaken in order to substantiate the truthfulness and reality thereof and analyse their possible consequences and the CC member responsible for instituting procedures (which hereinafter shall be referred to as the "**rapporteur**") shall be chosen.

The rapporteur may carry out howeversomany actions as he/she deems appropriate for the clarification of facts, including, among others, access to documentation, interviewing the whistleblower and the offender, interviewing witnesses, undertaking of specific audits and hiring of external experts or consultants.

In either event, all actions undertaken within the framework of the compliant investigation shall comply with fundamental rights, ensuring the admissibility of the evidence obtained.

In the event that, in view of the information obtained during the investigation stage, the rapporteur identifies the existence of situations which require immediate action to safeguard the interests of PRODESA or any third party, he/she shall immediately notify the Compliance Committee, which may adopt precautionary measures such as:

- Measures necessary to mitigate or reduce the potential economic damages occasioned to PRODESA or any third party.
- Measures for the recovery of assets which have been fraudulently withdrawn.

- Measures to ensure the preservation of the evidence required for the investigation of the alleged facts.
- Measures necessary to correct the identified internal control weaknesses.
- Immediate notification of the alleged facts to the law enforcement and/or judicial authorities.

3.6 Hearing with the person whom the compliant is brought

Simultaneously, at the time of initiation of the investigation stage, the Secretary of the Compliance Committee shall notify the person against whom the compliant is brought as regards the receipt of the complaint, the processing of his/her personal data included therein, the decision to open an investigation and, where applicable, the preliminary results of the investigation.

In line with the observance of the adversarial nature of proceedings and the principle of the presumption of innocence, the person against whom the compliant is brought must be granted a hearing so that he/she may furnish the information and documentation necessary for his/her defence, via any means of legally admissible evidence.

This notification to the person against whom the compliant is brought may be delayed as an exception, provided that the Compliance Committee so decides same, when there are well-founded and objective suspicions that the notification to the person against whom the compliant is brought may hinder the investigation or there is a risk of destruction of evidence.

3.7 Resolution proposal

Upon conclusion of the investigation, the rapporteur shall draw up a report with the findings obtained during the investigation within one (1) month from the date of acceptance of the compliant to the compliant handling process by the Compliance Committee. This period may be extended in cases of the exceptional complexity of the investigation and up to a maximum period of two (2) months from the acceptance of the complaint handling processing.

This report must include -at least- the following:

- A copy of the complaint (date of receipt, alleged facts....).

- A description of the actions undertaken within the framework of the investigation, results obtained and previous measures adopted.
- A statement from the person against whom the complaint is brought and, where appropriate, from the whistleblower and evidence furnished by each of the parties.
- A resolution proposal as regards the complaint (either by taking no further action on the complaint or the adoption of disciplinary measures).

Upon receipt of the rapporteur's report, the Secretary of the Compliance Committee shall convene a meeting of said body for the consideration and discussion of said report and the drawing up of a resolution proposal. For clarification purposes, it is further specified that the resolution proposal made by the Compliance Committee shall not be binding on the competent body for the resolution of the complaint, as set forth in the following paragraph.

3.8 Resolution of complaints

To ensure the impartiality and independence in the various stages of the complaint handling proceedings, the final decision as regards taking no further action on the complaint or the implementation of disciplinary measures shall correspond to the Board of Directors of the company to which the member against whom the complaint is brought belongs.

The Secretary of the Compliance Committee shall submit the findings report and the resolution proposal - within five (5) business days - to the body responsible for making a final decision on taking no further action on the complaint or, where appropriate, the adoption of disciplinary measures.

The taking of no further action on the complaint shall only be possible when, in the opinion of the Board of Directors, the alleged facts or their authorship have not been sufficiently proven or these events do not constitute conduct which falls within the objective scope of the Whistleblower Channel.

Upon the adoption of the resolution decision, said resolution must be in writing and sufficiently substantiated, the competent body in each case shall notify the Secretary of the Compliance Committee of the resolution adopted.

Likewise, the Secretary of the Compliance Committee must notify the conclusion of the resolution of the complaint to the other members thereof, as well as to the whistleblower and the person against whom the complaint is brought within five (5) business days. Said notification to the whistleblower and the person against whom the complaint is brought may be made via the external consultant.

3.9 Adoption of measures

In the event that the Board of Directors decides to adopt disciplinary measures, the Secretary of the Compliance Committee shall notify this fact to the body that, in each case, has competence for the execution thereof.

The disciplinary or corrective measures which, where appropriate, are adopted must be effective, proportionate and dissuasive and shall always be implemented in full compliance of the applicable regulations and the fundamental rights of the person being imposed a sanction.

Finally, in the event that the alleged fact constitutes a criminal offense, the procedure to be followed shall be that pursuant to that set forth in the Crime prevention and Post-crime measures Procedure (PS_ME002_PR003).

4 Whistleblower Channel Warranties

4.1 Confidentiality

PRODESA warrants utmost confidentiality as regards all data compiled within the framework of the Whistleblower Channel and, in particular, in relation to the identity of the whistleblower. Nevertheless, in the event that the complaint is accepted for handling in the complaint handling procedure, the identity and data of the whistleblower may be disseminated to the bodies involved in the processing thereof, whenever it is strictly necessary for the satisfactory outcome thereof.

Similarly, in order to safeguard said confidentiality, the persons involved in the processing of complaints shall sign a specific confidentiality agreement.

Likewise, it is further specified that the right of access conferred by the personal data protection regulations shall be restricted to the data itself, and under no circumstances whatsoever shall the person against whom the compliant is brought have access to the whistleblower's identifying information.

4.2 Management of conflicts of interest

In the event that any of the members of the Compliance Committee or of any other agency or department participating in the complaint handling procedure where there is a situation of a conflict of interest, actual or potential, the necessary mechanisms shall be regulated so that those committee, agency or department members must abstain from participating in the management of complaints, being disqualified from voting in the adoption of decisions as regards complaint handling.

It is considered, including but not limited to, that there is a conflict of interest under the following cases:

- There is an involvement in the alleged facts or have a personal or professional interest therein.
- There is a blood relationship within four degrees of kinship or two degrees of affinity, with the whistleblower or person against whom the compliant is brought.
- There is an intimate friendship or apparent hostility with the whistleblower or person against whom the compliant is brought.

The person in whom a certain number of the circumstances specified in the preceding paragraph apply to, this fact shall be immediately notified to the Secretary of the Compliance Committee, who shall decide on the actual existence of a conflict of interest within five (5) business days beforehand the reports and verifications as he/she deems appropriate.

The lack of notification of potential conflicts of interest or non-abstention in cases where it has been thus agreed by the Secretary shall give rise to the liability of the person in which said conflict applies.

Notwithstanding the foregoing, the actions of the persons in which reasons for abstention applies shall not necessarily entail the invalidity of the acts in which those persons have participated in.

4.3 Absence of reprisals

The adoption of any type of reprisal, penalty or damage impairment against those who submit a complaint in good faith via the Whistleblower Channel is strictly prohibited.

PRODESA shall regulate the necessary mechanisms and procedures in each specific case to ensure the indemnification of the good faith whistleblower, appropriately sanctioning any type of reprisal that, as the case may be, he/she may suffer as a result of the complaint submitted.

4.4 Bad faith complaints

It shall be understood that a complaint has been made in good faith when it is based on reasonable grounds or beliefs and is not underpinned by a desire for revenge or to cause harm to the person against whom the complaint is brought.

Otherwise, disciplinary or other measures shall be taken that, in each case, are deemed appropriate against those persons who have filed a complaint with knowledge of the falsehood thereof or undisguised contempt for the truth or with the sole objective of causing harm to the person to against whom the complaint is brought.

4.5 Protection of the person against whom the complaint is brought

The processing of complaints and the corresponding investigation shall be carried out in either event in compliance with the fundamental rights of the person against whom the complaint is brought and, in particular, the principle of the presumption of innocence, the observance of the adversarial nature of proceedings and right to due process.

In order for these rights to be effective, in the event of an acceptance of the complaint to the complaint handling procedure, the person against whom the complaint is brought shall be advised as regards the existence and content of the complaint and shall be given a hearing so that he/she

may plead and demonstrate, by any legally admissible means, what he/she deems appropriate for the defense of his/her interests.

4.6 Protection of personal data

The party responsible for the processing of the personal data which is compiled within the framework of the Whistleblower Channel as a result of the complaint and, where appropriate, the corresponding investigation is Prodesa Medioambiente, S.L., holder of the Corporate Tax ID (C.I.F.) number B-50811074 and registered office at Zaragoza, Avda. Diagonal Plaza, 30, Edificio Plaza Center (Plaza Center Building), 20, 3ª Planta (Floor), C.P. 50197.

The personal data compiled within the framework of the Whistleblower Channel shall be strictly and objectively required in order to handle the complaints received and, where appropriate, investigate the alleged facts. Said data shall be processed for that sole purpose and shall not be used for purposes incompatible with those specified herein.

The statutory basis which legitimises the processing of the personal data compiled within the framework of the Whistleblower Channel is the legitimate interest of the data controller for the purposes of compliance of the requirements as regards legal and regulatory compliance, in particular those related to possible criminal liability of legal persons, in relation to Article 24 of Organic Law 3/2018, of 5 December, on Protection of Personal Data and Guarantee of Digital Rights.

The information which is compiled in the context of the investigation of a complaint may be notified to the Compliance Committee, the competent resolution body in each case or to other areas involved in the processing, with the sole purpose of managing the complaint in question. . Likewise, said information may be notified to the law enforcement or judicial authorities, when so required by same or when the alleged facts constitute an unlawful act.

The data processed within the framework of the Whistleblower Channel shall be kept only for the time required in order to decide whether or not to initiate an investigation into the alleged facts and, where appropriate, whilst the investigation and resolution process of the submitted complaint is undertaken. In either event, once the term stipulated in the data protection regulations has

elapsed, the data must be deleted, unless the purpose of keeping same is to leave evidence of the functioning of the SGRP.

In either event, the persons whose data is compiled within the framework of the Whistleblower Channel may exercise his/her rights of access, rectification, deletion, limitation, opposition, portability and other legally recognised rights via the email address lopd@prodesa.net. It is specifically noted that the right of access is restricted to the personal data itself, and the person against whom the complaint is brought shall not have access - under any circumstances whatsoever - to the whistleblower's identifying information.

Likewise, in the event that the right to protection of personal data has been infringed, a claim may be filed with the Spanish Data Protection Agency (www.aepd.es).

5 Change control

Revision No.	Description	Date
00	Drawing up of documentation	17/12/2019
00	Approval	23/03/2020