



**GUARANTEES AND PROTECTION MEASURES FOR
WHISTLEBLOWERS AND PERSONS AFFECTED BY
INFORMATION CONCERNING GTE GROUP.**

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1. PURPOSE

Following the guidelines of Law 2/2023, dated 20 February and regulating the protection of persons who report regulatory infringements and anti-corruption efforts, this document aims to establish the guarantees and measures for the protection of whistleblowers, as well as the persons affected by the communications within the Internal Information System (IIS) and the Internal Information Channels (IIC) of GTE GROUP, demonstrating its commitment to the promotion of a culture based on ethical principles and values.

GTE GROUP is made up of different entities that support and combine with each other, being the parent company INDUSTRIAS AUXILIARES GTE GROUP, S.L. (company VAT B55364871) and the dependent companies are listed in detail on the corporate website of the GROUP, entities that, where appropriate, will also approve and adopt this Guarantees and protection measures for whistleblowers and persons affected by information concerning GTE GROUP.

2. SAFEGUARDS AND MEASURES FOR THE PROTECTION OF THE WHISTLEBLOWER

2.1. Concept of a 'whistleblower'

In accordance with articles 2 and 3 of the regulation, an whistleblower is considered to be an individual who, within the framework of an employment or professional relationship with GTE GROUP, discloses or communicates information about:

- i. Any act or omission that may constitute an infringement of European Union law.
- ii. Actions or omissions that could constitute serious or very serious administrative offences.
- iii. Conduct that may constitute a criminal offence.

It should be borne in mind that, according to Article 63 of the regulation, communicating or publicly disclosing false information in the knowledge that it is false constitutes a very serious offence punishable by a financial penalty.



2.2. Ethics Channel or Internal Information Channel (IIC)

The whistleblower may report facts or conduct that could lead to the existence of the infringements described in the previous point through the IIC of GTE GROUP:

<https://intranet.canaldenuncies.com/ca/user/espa2025>

If the information is erroneously sent through any channel not established for this purpose, or is addressed to personnel other than the Data Controller designated for its processing, the confidentiality of the information will be guaranteed in all cases and it will be immediately forwarded to the Data Controller of the IIS.

Once this communication has been sent, the whistleblower shall receive an acknowledgement of receipt within seven (7) days. If deemed necessary, the IIS Manager may maintain communication with the whistleblower and request additional information.

A decision shall be made regarding the reported information in accordance with the provisions of the Company's Information Management Procedure; this will in any event be done within a period of three (3) months, which may be extended for a further three (3) months if the complexity of the matter so requires.

If preferred, information on suspected infringements may also be communicated through the external channels set up by the competent authorities – in the case of Catalonia, the Anti-Fraud Office.

2.3. Measures to protect the whistleblower

According to Articles 35 et seq. of the regulation, persons who communicate information that is inadmissible, concerns personal conflicts, is already publicly available or is mere hearsay are excluded from the safeguards to be set out.

Those who have the status of whistleblowers as per point 2.1 of this document and in accordance with Law 2/2023 are entitled to the following protection measures:

Identity preservation

The identity of whistleblowers shall be kept strictly confidential, with the exception of disclosure to the competent judicial or administrative authorities or to the Public



Prosecutor's Office in the context of a criminal, disciplinary or disciplinary investigation. The anonymity of whistleblowers who choose to report anonymously shall also be guaranteed.

Prohibition of reprisals

Any form of retaliation against whistleblowers, understood as any act or omission that, directly or indirectly, results in unfavourable treatment and/or, because of their status as whistleblowers, places them at a disadvantage in employment or professional life compared to another person, is prohibited.

Under Law 2/2023, specific examples of retaliation include, but are not limited to, suspension or early termination of employment, cancellation of contracts for goods and services, demotion or denial of promotion, intimidation, negative evaluation or references, blacklisting to make access to employment more difficult, denial of training, leave and permits, and any other discrimination or unfair treatment.

Furthermore, for all purposes, whistleblowers shall not be considered to have any disclosure restrictions. Nor shall whistleblowers incur any liability in respect of the acquisition of or access to the reported information, provided that the acquisition or access was not achieved through criminal means.

The measures for the protection of whistleblowers shall also apply, where appropriate, to: (a) natural persons who assist the whistleblower in the process; (b) natural persons who are related to the whistleblower and who may suffer retaliation, such as co-workers or family members; and (c) legal persons for whom the whistleblower works or with whom the whistleblower has any other relationship in an employment context or in which the whistleblower is a significant stakeholder.

If a whistleblower believes that he/she is suffering reprisals because of his/her report, he/she may seek protection from the competent authority.

Support measures

In turn, whistleblowers will be able to access support measures, including free and accessible information and counselling services on procedures, remedies and protection against retaliation, effective assistance

by the competent authorities, and legal assistance in cross-border criminal and civil proceedings.

3. GUARANTEES AND MEASURES FOR THE PROTECTION OF THE PERSON AFFECTED BY THE INFORMATION

From the beginning, and throughout the processing of the case, those persons who are affected by the information communicated will be informed of the conduct attributed to them. If this jeopardises the proper investigation of the facts, they shall be informed in a timely and appropriate manner to ensure the proper conduct of the investigation.

The persons concerned shall in all cases enjoy the right of defence, the right of access to the file and the presumption of innocence; likewise, their identity shall be preserved and the confidentiality of the facts and data of the procedure shall be guaranteed until its resolution.

If the information received is likely to constitute a criminal offence, it may be referred to the Public Prosecutor's Office or, where appropriate, to the European Public Prosecutor's Office.

4. PERSONAL DATA PROTECTION

IN COMPLIANCE WITH REGULATION (EU) 2016/679 (RGPD) AND SPANISH ORGANIC LAW 3/2018 (the LOPDGDD)	
Manager	INDUSTRIAS AUXILIARES GTE GROUP, SL
Purpose	Compliance with the legal obligation to process the procedure for the management of information received
Legitimation	Legal obligation and essential public interest
Recipients	No data will be passed on to third parties, except for legal obligations (possible judicial or administrative authorities or the Public Prosecutor's Office)
Rights	Access, Rectification, Deletion, Opposition and Limitation of processing (more information on the Website)
Existence of profiling through automated decisions	This is not envisaged
Data retention period	For as long as necessary to fulfil the stated purpose, and until the end of the periods provided for by law with regard to the statute of limitations for liability
Additional information	Additional detailed information on Personal Data Protection can be found on the company's website

5. LEGALITY AND INTEGRITY

This document shall be governed by the applicable law and regulations, and it complements the GTE GROUP IIS Policy and the Procedure for the management of received information.