

## **Compliance System**

Whistleblowing Channel and Queries and Suggestions Channel Protocol

**IDOM**



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## **CONTENTS**

1.	Introduction to the Whistleblowing Channel and the Queries and Suggestions Channel. General principles .....	3
2.	About complaints .....	4
2.1	Incident complaints. Obligation to report breaches of the Compliance System or breaches of the legislation in force and applicable at IDOM .....	4
2.2	Means of filing Complaints .....	5
2.3	Information to be provided in the Complaints .....	5
2.4	Confidentiality and protection against retaliation .....	6
3.	Procedure .....	6
3.1	Start .....	6
3.2	Investigation .....	7
3.3	Conclusion of the Procedure .....	7
3.4	Penalties and other measures .....	8
3.5	Storage of documentation .....	9
4.	Regarding queries and suggestions .....	9
4.1	Resolution of Compliance queries, doubts and suggestions .....	9
4.2	Means of submitting Queries and Suggestions .....	9
4.3	Acknowledgment and response. No formalities .....	9
4.4	Acknowledgment and Response. No formalities .....	10

## **1. Introduction to the Whistleblowing Channel and the Queries and Suggestions Channel. General principles**

In accordance with the provisions of our Code of Conduct, IDOM, S.A.U. (hereinafter, IDOM) has a Whistleblowing Channel and a Queries Channel, the purpose of which is, respectively, to allow both IDOM people and third parties outside the company: (i) to communicate in a straightforward and confidential or anonymous manner any actions that, in their opinion, could be contrary to the Compliance System implemented, or that could contravene any regulations applicable at IDOM, (ii) as well as to raise or convey any doubts, concerns or suggestions of their own or of their dependents relating to the Compliance System.

Beyond the fact that implementation is dictated by the Spanish Penal Code and European regulations, the Whistleblowing Channel and the Queries and Suggestions Channel are among the most significant tools of the IDOM Compliance System, since they allow the detection of possible breaches, the resolution of queries and suggestions, contributing to the continuous improvement of our Compliance System.

It is therefore necessary to be fully familiar with their essential principles, and in particular how, when and under what requirements we should make use of these channels.

In this regard, the first aspect to be emphasized is that, in accordance with the terms of its Statute, the Ethics and Compliance Committee (hereinafter, the CECN) has been entrusted with the management of said Channels (the Whistleblowing Channel and the Queries and Suggestions Channel), in accordance with a duly governed procedure intended for this purpose (the "Incidents, Queries and Suggestions Management Procedure"), as summarized in this Protocol.

However, this Whistleblowing Channel and Queries and Suggestions Channel Protocol involves and applies to all IDOM people, in other words everyone from the members of its governing bodies, to all those working at or collaborating with IDOM on a professional basis, whatever the legal regime of their relationship, and also third parties (clients, providers, subcontractors, business partners and competitors), and the CECN must analyze and, where applicable, process the external incident received, provided that the third party accredits a legitimate interest with regard to the facts involved in the incident, and provides plausible evidence of an infringement or violation of the terms of the IDOM Code of Conduct, other procedures comprising the Compliance System and/or the legislation in force.

All IDOM professionals or collaborators have the duty to file complaints and reports via this channel, and in accordance with the requirements set out in this Protocol, in the event of suspected criminal irregularities and alleged breaches of the Code of Conduct (and of all other Compliance codes and procedures) that they might observe or learn of directly in the course of their activity. The stated third parties may also file complaints through the Whistleblowing Channel.

Likewise, IDOM professionals or collaborators have the duty, not only the right, to pass on their queries and suggestions regarding compliance via the Queries and Suggestions Channel. Doubts not only as to the content of the Code of

Conduct or any other procedure of the Compliance System, but also whether a particular activity or action that has been proposed or is being performed, is prohibited or restricted by such protocols. We also aim for this channel to be used to make any suggestions to improve the system.

IDOM facilitates the accessibility of the two channels via its website (where this Protocol, the Code of Conduct and the most relevant part of the elements of our Compliance System are also published). Use of the Channel is swift and straightforward.

IDOM also makes it possible, as an alternative, for individuals to make both verbal and written complaints (email, letter), to be placed on record them, with both methods triggering a perfectly regulated investigation procedure.

IDOM guarantees the confidentiality of this investigation procedure and also guarantees the rights of the suspects (particularly the right of defense). In the awareness that different interests and rights may clash, the aim is and always shall be to strike a balance consistent with the law and the highest international standards in the matter.

IDOM also guarantees the absence of reprisals against any whistleblower acting in good faith, as they are simply fulfilling their obligations.

## **2. About complaints**

### **2.1 Incident complaints. Obligation to report breaches of the Compliance System or breaches of the legislation in force and applicable at IDOM**

The following **Incidents** can and must be complained of/reported via the Reporting Channel:

- (i) Any breach of the Code of Conduct and the other codes or protocols integrated within the IDOM Compliance System.
- (ii) Any breach of the legislation in force (essentially in criminal and competition matters) by IDOM or its professionals (in the course of their work at IDOM, not in the private or personal sphere).

The Whistleblowing Channel cannot be used for labor matters such as those related to human resources policies (career development, remuneration, holidays, etc.) or professional performance or disputes or disagreements of a clearly labor-related or purely personal nature.

Nonetheless, any Incidents affecting gender equality and the principle of non-discrimination, or which could constitute harassment, shall be managed through this Channel, to be handled in accordance with the terms of the Code for the Prevention of Harassment and Acts of Violence at Work.

As indicated in the Introduction to this Protocol, the reporting of alleged breaches is not only a right, but also an obligation for any IDOM partner, regardless of the type of employment, corporate or commercial relationship in place.

In addition, clients, providers, subcontractors, business partners and competitors have the right to file complaints of Incidents in accordance with the provisions of this Protocol.

## **2.2 Means of filing Complaints**

Incident complaints (hereinafter, Complaints) may be filed both in writing (preferably) and verbally:

- a) Written: Any person wishing to report an Incident may do so via the IDOM website, which has set up a specific space for the Whistleblowing Channel with all necessary information, and which can be used to report on a confidential or anonymous basis.

It is here stated that this Channel will be accessible only to the President of the CECN, in accordance with the provisions of the Statute of said body.

- b) Verbal: A personal interview may be requested with the CECN, in the person of its President, referred to for the purposes of this Protocol as the "Incident Reception Supervisor" (hereinafter, IRS). The IRS can also be reached at the following number: 609 988 128.

Unless the complainant gives express consent, the conversations shall not be recorded, without prejudice to the provisions of the following paragraph.

In such cases, the IRS shall draw up written minutes of (i) the details of the reporting person; (ii) the date on which the complaint is filed; (iii) a summary of the facts reported, the identity of the complainants; (iv) any witnesses; and shall attach the supporting documents or files, if any. The complainant must expressly sign this document, after reading and consenting to it.

In the event that the person reported is the President of the CECN, the whistleblower may address the complaint for the attention of the Chief Compliance Officer (CCO), who shall then, on a provisional basis and for the sole purpose of managing this Incident, perform the IRS role. Likewise, or in any event, where there is an incompatibility of any of the members of the IDOM CECN to deal with a particular matter, said member shall be removed from all proceedings in connection therewith in accordance with the provisions of its Statute.

As a general rule, no Complaint shall be processed unless it refers to an Incident (i.e., any of the cases provided for in section 2.1 of this document).

## **2.3 Information to be provided in the Complaints**

Any person who decides to file a Complaint must provide the maximum information available about the Incident, expressly including:

- (i) The date or dates when it occurred, even if an approximation.
- (ii) The person(s) suspected of being responsible for the Incident, where applicable.
- (iii) The manner in which the Incident occurred, including at least a basic description of the facts; and

- (iv) Documents, data and other sources of evidence or information that, where applicable, could allow the Incident to be corroborated or clarified.

## 2.4 Confidentiality and protection against retaliation

IDOM shall guarantee confidentiality regarding the identity of the complainant, under the terms provided for by law, and take all possible measures in the investigation to protect the privacy and other rights of all those affected, in particular the right of defense.

A complainant acting in good faith shall not be punished, nor suffer any negative consequences or retaliation for having filed the Complaint. IDOM prohibits all forms of retaliation against a complainant, including threatened and attempted retaliation.

The obligation of confidentiality (under the terms provided for in law) and the absence of negative consequences for the complainant, shall not apply to knowingly false Complaints. In such cases, complainants may also be penalized in accordance with the legislation in force.

## 3. Procedure

### 3.1 Start

The receipt of any Report made via the Whistleblowing Channel requires acknowledgment of receipt within a maximum period of seven (7) days by the IRS, who shall also inform the complainant, if identified, that their her data will be treated confidentially, in accordance with current legislation. In cases of verbal complaints, the aforementioned minutes, to be drawn up and signed in duplicate, serve as acknowledgment of receipt.

Any Report thus received shall be subject to preliminary analysis by the IRS, to verify the substance of the information, its adequacy and plausibility, as well as the credibility of the complainant and the relevance of the facts reported.

The IRS reserves the right to request that the complainant, if identified, expand on the Complaint, if it considers that the information received is insufficient.

If the complainant so indicates, or the information provided reveals the urgent nature of the Complaint, the IRS and the CECN shall prioritize the analysis and resolution of the matter.

The preliminary analysis of the complaint shall end with the issuance of a report by the HR, adopting any of the following decisions:

- a) **Immediate shelving of the case file**, where the reported events do not constitute the incidents described in section 2.1 of this document. Or in default thereof, if the information provided is clearly irrelevant or insufficient to proceed with any additional action, or if the facts reported prove implausible or the reporter lacks credibility.

Shelving of the case file shall be notified to the person who initiated the Complaint that gave rise to the preliminary actions (except, of course, in cases of Anonymous Complaint).

- b) **Opening of the investigation file** in relation to the reported facts.

### 3.2 Investigation

The decision taken by the IRS to “open an investigation file” (in accordance with subsection 3.1(b)) establishes the opening of an investigation procedure.

The IRS shall be responsible for the planning, investigative strategy and procedures deemed appropriate, while guaranteeing the total confidentiality and discretion of the investigative procedures, as well as the utmost respect for the fundamental rights to privacy, defense and presumption of innocence of the person(s) complained of. The IRS may entrust the execution of the investigation to another person(s), and may rely on external legal advice.

As a general rule, the investigation must take place within 2 months from the acknowledgment of receipt of the Report. Exceptionally, and on a reasoned basis, the person in charge of the Investigation (hereinafter referred to as the Investigating Person) may agree to extend the investigation period.

Once the investigation has been completed, the Investigating Person shall draw up a proposed decision, containing a brief description of the following elements:

- a) **Nature of the Incident.** As far as possible, the parties involved shall be identified, along with the nature of the acts, the dates or the location where they allegedly occurred, along with the legal principles or IDOM regulations that were infringed or endangered.
- b) **Identity of the Investigating Person.** The individuals belonging to the working team that carried out the investigation shall be duly identified, as well as, where appropriate, any external persons, departments or firms that contributed.
- c) **List of relevant facts and discoveries.** The most relevant facts from among those collected during the investigation procedure shall be listed.
- d) **Conclusions and evaluation of the facts.** The conclusions and evaluations of the Investigating Person shall be specified, and two possible actions proposed:
  1. **Procedure shelved:** if it is held that the reported event does not constitute an infringement, that perpetration is not sufficiently corroborated or that a known perpetrator has not been identified. Shelving shall be managed in accordance with the terms established for case a) of subsection 2.5 above.
  2. **Proposal to continue the procedure:** If the investigation process conducted sufficiently demonstrates the commission by the party under investigation of any of the infringements set out in subsection 2.1 of this document.

Once the Proposed Resolution has been drawn up, and following the corresponding debate, the CECN plenary shall agree whether or not to approve the proposal, conveying this to the Board of Directors or the body delegated thereby, if so.

### 3.3 Conclusion of the Procedure

The CECN shall send the Proposal it has approved to the Board of Directors of IDOM or to the body delegated thereby, as the Board of Directors is the body

responsible for continuing the course of the procedure, once this has been determined in the approved Proposal.

The Board of Directors or the body delegated by it shall serve notice of the report on those under investigation, granting them a period of ten (10) days to present in writing any arguments they might consider appropriate in accordance with their Law, and to present documentation and other evidence they might consider of interest.

Once the period for making allegations and taking evidence (if any) proposed by the subject(s) under investigation has elapsed, the Board of Directors or the body delegated by it may adopt any or all of the following decisions:

- a) Admit or reject, in a reasoned manner, any evidence which the party under investigation might have requested, with any relevant evidence being examined.
- b) Request that additional investigation procedures be conducted, entrusting them to the Investigating Person.

And, having verified the above:

- c) Shelve the file due to lack of sufficient evidence or lack of relevant facts for these purposes.
- d) Declare the commission of an Incident at IDOM, potentially likewise agreeing the imposition of any additional penalty or measure.

### **3.4 Penalties and other measures**

In accordance with the provisions of the "Disciplinary Regime for the IDOM Compliance System", the penalties set out in the Collective Agreement or any applicable legal regulations may be imposed in each case, to be graded in accordance with the seriousness of the circumstances and the evaluation of circumstances such as recidivism, damage or harm caused.

In addition, or alternatively, the Board of Directors of IDOM or the body delegated by it may adopt additional measures such as:

- a) Legal action brought to compensate any person or entity that could have been harmed by the acts.
- b) Decisions regarding communication, training or internal dissemination of the facts, at all times with due caution as regards data protection and the confidentiality of the identity of the complainant. For any area of the company, or all IDOM people, if considered an effective measure to prevent similar incidents in the future.
- c) Propose organizational or preventive measures of any kind.
- d) Report the facts, as required in each case by current legislation, to any authority with competence over them, whether administrative or judicial.



### **3.5 Storage of documentation**

The Secretary of the CECN is, in accordance with its Statute, responsible for maintaining all documentation regarding the management of the Whistleblowing Channel and investigation procedures, in hard copy and/or digital format.

The documentation regarding investigations with negative results shall be kept for three (3) months from the date of the Report.

The CECN shall be entrusted with the preparation of descriptive statistics on the main parameters of each file, excluding all data that could be subject to particular protection by the legislation in force.

## **4. Regarding queries and suggestions**

### **4.1 Resolution of Compliance queries, doubts and suggestions**

Any person collaborating with IDOM (and even those of the aforementioned third parties) with any doubts, concerns and/or suggestions as regards Compliance, may address them to the CECN via the website. Such communication shall be referred to as a "Query" or, where applicable, a "Suggestion".

As with Complaints, no matters related to human resources policies (career development, remuneration, holidays, etc.) or professional performance shall be handled, nor disputes or disagreements of a primarily professional or personal nature.

### **4.2 Means of submitting Queries and Suggestions**

- a) **Written:** Any person wishing to submit a Query or Suggestion may do so via the IDOM website, which has set up a specific space for the Queries and Suggestions Channel.
- b) **Verbal:** A personal interview with the IRS may be requested.

The IRS can also be reached at the following number: 609 988 128.

If the Query or Suggestion has been submitted verbally, it is not mandatory that it be placed on record in writing.

### **4.3 Acknowledgment and response. No formalities**

Neither Queries nor Suggestions, nor the responses to them, need fulfill formalities of any kind, and may be presented in any format.

Upon receipt of any written Query or Suggestion, the IRS shall acknowledge receipt within three (3) business days, and respond in writing within ten (10) business days.

If the Query or Suggestion was addressed verbally and placed on record in writing, the IRS shall respond in writing within ten (10) working days.

If the Query or Suggestion was addressed verbally and not placed on record in writing, the IRS shall respond verbally within five (5) working days.

If the Query is complex or has implications suggesting a detailed analysis would be required to resolve the matter, these deadlines may be extended for the necessary period, notifying the person who has raised the Query in advance.

Notwithstanding the deadlines set out in this section, the IRS shall respond to Queries and Suggestions as soon as possible, taking into account their urgency and complexity.

**4.4 Acknowledgment and Response. No formalities**

The CECN shall use the most interesting queries (duly anonymized), and the responses given to them, to include them in training sessions and, where appropriate, to promote the modification or creation of Compliance codes, protocols, procedures or instructions.