



# **Policy on Operation of the Ethical Channel**

**Approved by the Board of Directors on July 27, 2023**

Translation originally issued in Spanish and prepared in accordance with the regulatory applicable to the Group. In the event of a discrepancy, the Spanish-language version prevails.

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## 1. Purpose of the ACS Whistleblowing Channel Operating Policy

The purpose of this *ACS Whistleblowing Channel Operating Policy*, approved by its *Board*, is to specify the criteria for using and managing the various communication channels at ACS through which *Members of the Organisation*, *Business Partners* and *Third Parties* may submit *Queries* and/or *Complaints* regarding potential *Infractions* that may arise within the *Organisation* in carrying out their activities.

In line with that set out in the Code of Conduct, the General Compliance Policy and the *Criminal and Anti-Bribery Compliance Policy* of ACS, this document details the different channels that may be used for this purpose, ranging from simple reporting to the hierarchical superior — who must notify the *Compliance Committee* — to communication through the ACS Whistleblowing Channel.

All *Members of ACS* have the obligation to report individual or collective behaviour or circumstances that occur in the context of their activities at ACS and that may involve a breach of the content of this text or the other documents that make up the *Organisation's Compliance Management System*, regardless of whether such behaviour has been ordered or requested by a superior.

The purpose of this *Policy*, which sets out the obligation and the manner in which the ACS Whistleblowing Channel is to be used, is to provide advice, certainty and protection to the person aware of any potential *Infringements*. It is the aim of ACS to emphasise that *Retaliation* and other *Harmful Conduct* on account of having filed a *Query* and/or *Complaint* is strictly prohibited in all cases.

The terms defined in this document are set out in **Appendix I** to this *Policy*.

## 2. Communication channels

Various internal channels are made available to *Members of the Organisation*, *Business Partners* and *Third Parties* so that they can submit any type of *Communication* related to possible *Infringements*.

In particular, this includes the following channels of written communication:

- The online channel that can be accessed through the corporate website: [Whistleblowing Channel - Compliance - ACS Group](#)
- Or directly through the following link: [EthicsPoint - ACS GROUP](#)
- By post to the following address:

To the attention of: ACS Group Whistleblowing Channel

Avda. Pío XII 102, 28036 Madrid, Spain.

A verbal *Communication* can also be made (in the case of *Complaints* or *Queries* lodged by *Members of the Organisation*) through the following means:

- Direct supervisor or a member of ACS management;
- Member of the *Compliance Committee*;
- The Regulatory Compliance Department.
- The 24/7 telephone channel.

Country	Telephone number
Spain	900 876 841
United States	833 7781 528
Canada	833 7781 528
France	0 800 99 08 46
United Kingdom	0800 077 3019

Lastly, the *Whistleblower* can also request an in-person meeting with the *Compliance Committee*, or with one of its members, within seven (7) days of the request for the meeting.

In any event, in the case of verbal *Communications*, the *Whistleblower* will be notified in advance that the communication or its transcription will be recorded and they will be informed that their data will be processed in accordance with personal data protection regulations.

Regardless of the means of communication used, the *Whistleblower* may designate a preferred means of communication for receiving information on the status of their *Complaint* or for being contacted in relation to a request for additional information and/or clarification.

ACS encourages all *ACS Members of the Organisation* or parties who suspect or become aware of any *Infringements* related to ACS to use these internal channels to submit their *Communications* to ACS.

Any *Query* or *Complaint* will be handled by the *Compliance Committee* under the terms described in the *ACS Whistleblowing Channel Operating Policy* and developed in the Procedure for Managing Communications Received by the ACS Whistleblowing Channel.

Furthermore, the *Organisation* informs any potential *Whistleblower* that it also has external channels of information available with the competent authorities and, where appropriate, with the institutions, bodies or agencies of the European Union, including the following:

- For matters related to securities markets: [Complaints form \(cnmv.es\)](#).
- For anti-trust matters: [Complaint of prohibited conduct | CNMC](#).
- For matters related to money laundering: [Evidence-based reporting | Sepblac](#).
- For matters related to tax offences: [Spanish Tax Agency: Complaints](#).
- For matters related to fraud and irregularities linked to European funds: [Anti-fraud mailbox - Complaints channel of the Recovery and Resilience Mechanism | Spanish government's Recovery, Transformation and Resilience Plan. \(planderecuperacion.gob.es\)](#).

Furthermore, ACS informs potential *Whistleblowers* that they can also contact the public body known as the *Independent Whistleblower Protection Authority*.

The person(s) reporting a *Complaint* must cooperate with the *Compliance Committee* in the analysis and investigation phase when required to do so. Likewise, they must maintain due confidentiality regarding the collaboration provided and the facts brought to the attention of ACS. This obligation is also assumed by ACS.

### 3. Scope of application

Application of this *Policy* is mandatory at the *Organisation*, although it may also be applied on a subsidiary basis at controlled investees. ACS will ensure that the principles set out in this *Policy* also apply to non-controlled investees and joint ventures.

The *Members of the Organisation* must comply with its contents, regardless of the position held and duties performed. The scope of this *Policy* covers all *Queries* and *Complaints* that may be raised by any *Member of the Organisation*, *Business Partners* and *Third Parties*.

This *Policy* binds anyone who intends to report a potential *Infringement* in a professional context to ACS. In accordance with the subjective scope of the *Organisation's Global Compliance Management System* and the Code of Conduct, this procedure binds the directors, executives and employees who have a relationship with the Group's companies, regardless of the legal nature of their relationship ("subject individuals").

Furthermore, it also binds those persons who, although not *Members of the Organisation*, are aware of the existence of any *Infringement* in their professional relationship with ACS, and any partners of ACS, in accordance with the nomenclature used in the Policy on Communication of Economic-Financial, Non-Financial and Corporate Information, and Contacts and Involvement with Shareholders and Other Shareholders.

The *Communications* received may deal with any *Infringement* of the regulations that the *Whistleblower* believes may be applicable to ACS, and any document that forms part of the *Organisation's Global Compliance Management System*.

## 4. Principles and guarantees of the Internal Reporting System

As regards *Communications* made by *Members of the Organisation*, *Business Partners* and *Third Parties*, ACS guarantees the absence of *Retaliation* and other *Harmful Conduct*, discrimination or sanctions for those communications made in good faith or for those actions aimed at avoiding participation in illegal activities.

In any case, the *Internal Reporting System* will be managed at all times in accordance with the following three general principles:

- **Principle of trust and confidentiality:** ACS will handle any *Infringements* reported in an appropriate, serious and objective manner. It will also manage them in an efficient and transparent manner and, in any case, ensure that the principle of impartiality, independence and autonomy is not violated.

The identity of the *Whistleblower*, the *Respondent* and any other *Interested Party* in relation to the *Complaint* will be kept confidential.

Any person entitled to participate in the case, including its investigation, must maintain the confidentiality of the information received or known. Therefore, they may not disclose to third parties any information that they become aware of in carrying out their duties, in particular that related to personal data.

The exception to the previous paragraph relates to the need to share information with those involved in the case on a need-to-know basis in those situations where it is strictly necessary and legitimate.

- **Principle of objectivity:** not only will the facts and circumstances that establish or increase the liability of the *Respondent* be investigated, but also those that exempt them from or dismiss or mitigate this liability.

Investigators must ensure that they are impartial and objective during the course of the investigation and that they have no personal ties to the suspects or any interest in the final outcome.

- **Principle of impartiality:** the *Complaints* and any potential subsequent investigations will be handled by those individuals appointed who have no connection to the activities or businesses involved. In addition, care will be taken to ensure that they have no relationship with the persons in question other than a strictly professional relationship. A relationship is considered to go beyond a professional relationship if ACS becomes aware that there is a friendship or personal relationship that exceeds the professional relationship, which could violate the required impartiality.

Therefore, and under that set out in the section of the ACS Code of Conduct entitled "*Our communication tool: the Whistleblowing Channel*", the facts and people involved will be treated in a neutral and objective manner.



In addition, the following principles will also be taken into account when handling any *Communications*:

- **Principle of appropriateness and sufficiency:** ACS will assign all means considered appropriate and sufficient to resolve the case and fulfil the purpose of the investigation, taking into account the circumstances of the case, so that the process of deliberation carried out by the *Organisation* can be traced and the measures taken can be justified to any *Third Party*.
- **Principle of subsidiarity or *ultima ratio*:** if a channel of communication that causes less harm to the *Respondent* can be used, ACS will use the least intrusive option given the circumstances of the case.

Regardless of the above, ACS may take immediate precautionary measures, subject to the corresponding regulatory guarantees, until the matter in question is properly resolved. After the proceedings have been completed, the measures may be continued or discontinued.

- **Principle of presumption of innocence:** any *Respondent* has the right to be treated as innocent until it has been proven that an *Infringement* has been committed and a sanction is imposed.
- **Principle of compliance with applicable regulations:** the soundness of the corporate strategy would be undermined if the methods used are illegal. ACS is committed to respecting the rights of the persons in question to be heard and to provide information to those involved. Those individuals accused of certain actions that may be the subject of an investigation will have the right to present their arguments.
- **Protection of *Whistleblowers* acting in good faith:** ACS safeguards the guarantees of the *Whistleblowers*. As a general principle, their identity will not be disclosed to anyone, beyond those responsible for receiving and following up on the cases, without the express and unequivocal consent of the *Whistleblower*.
- **Prohibition of *Retaliation* and other *Harmful Conduct*:** ACS does not tolerate any *Retaliation* or *Harmful Conduct* — through action or by omission, regardless of whether it is carried out at the work place or in a personal context — against anyone who, in good faith, reports facts that could constitute an *Infringement* in accordance with that set out in this *Policy*, thus guaranteeing the necessary protection and support from the moment the *Complaint* is filed until two years after the end of the investigation.

However, once the two-year period has elapsed, the *Whistleblower* may request protection from the *Independent Whistleblower Protection Authority*, which may, on an exceptional basis and with justification, extend the period of protection, after hearing from the persons or bodies that may be involved.

This protection will also apply to the *Respondent* and any other *Relevant Interested Party* in the *Complaint* process, such as a family member or co-worker supporting that person.

- **Principle of proportionality:** this principle responds to the need for the sanction to be commensurate with the severity of the facts and prevents it from being an arbitrary or disproportionate measure. For this purpose, the following principles are taken into consideration:
  - Adequacy: sanctions must be appropriate given their justified purpose.
  - Sufficiency: sanctions must be sufficient for their intended purpose.
  - Due process: everyone has the right to be heard and to assert their legitimate claims with those in charge of the investigation.

ACS will not discriminate against any person on account of the *Complaint*. Nor will it engage in *Retaliation*, *Harmful Conduct* or intimidation of any kind against them.

Any violation of the above principles will be investigated and, where appropriate, sanctions will be imposed in accordance with current law, including the adoption of provisional measures while the disciplinary proceedings are being carried out. These measures may include removing the individuals from the workplace, or any other measures considered appropriate given the circumstances.

Any protection measure is conditional on the *Whistleblower* having acted in good faith, which is understood as their certainty that the facts that came to their attention and being communicated are truthful. Therefore, ACS will not consider *Whistleblowers* to have violated any restriction regarding the acquisition of, access to or disclosure of the *Organisation's* information or to be held liable on any grounds as long as they:

- a) acted in good faith;
- b) and the information provided was accessed or acquired in such a way that in itself does not constitute a *Criminal Offence*.

The protection guaranteed by this procedure extends to the *Relevant Interested Parties*, which includes, among others, co-workers, family members, witnesses or third parties involved to help resolve the case, and who will also be bound by the duty of confidentiality, where appropriate.

## **5. Protection of the parties involved in a *Complaint***

The *Organisation* will provide protection and support to both the *Whistleblower* acting in good faith and *Relevant Interested Parties* against any potential harm they may suffer as a result of reporting possible *Infringements* that they have become aware of, as set out in subsection 5.2.1 of this *Policy*.

## 5.1 Scope of protection

The protection of *Whistleblowers* and *Relevant Interested Parties* will extend to all *Retaliation* and other *Harmful Conduct* to which they may be subject.

*Retaliation* and other *Harmful Conduct* may involve any direct or indirect action or omission, whether attempted, threatened or carried out, that may cause harm both at the workplace (in the case of *Retaliation*) and in a personal context (in the case of *Harmful Conduct*).

Several examples of possible *Retaliation* and *Harmful Conduct* are attached as **Appendix II** to this *Policy*.

## 5.2. Protection and support measures

### 5.2.1. Protection and support measures for the *Whistleblower* and *Relevant Interested Parties*

The protection measures will involve taking reasonable steps to prevent harm to and compromising the confidentiality of the *Whistleblower* or the *Relevant Interested Parties*. These measures may be of a psychological, financial, legal or reputational nature.

Accordingly, this support will involve encouraging and reassuring the *Whistleblower* or *Relevant Interested Parties* of the value of reporting *Infringements* and taking steps to ensure their well-being.

The *Compliance Committee* will be responsible for ensuring that these support and protection measures are implemented at the *Organisation*.

Furthermore, if ACS becomes aware that *Harmful Conduct* is taking place or has taken place, it will take reasonable steps to stop and address it.

ACS also informs *Whistleblowers* that additional support measures are envisaged in current law and will be provided by the *Independent Whistleblower Protection Authority*. In particular, this includes the following:

- Comprehensive information and advice on the resources available to deal with *Harmful Conduct*.
- Effective assistance by the competent authorities.
- Legal assistance in criminal proceedings and cross-border civil proceedings.
- Financial and psychological support if considered necessary by the *Independent Whistleblower Protection Authority*.

A series of protection measures for the *Whistleblower* and other *Relevant Interested Parties* is attached as **Appendix III** to this *Policy*.

### 5.2.2. Protection measures for *Respondents*

ACS also provides various measures to protect *Respondents*. It will ensure to:

- Maintain the identity of the *Respondents* confidential and the commitment to protect their identity throughout the procedure.
- Prevent the *Respondent* from being exposed to reputational harm or other negative consequences during the course of investigation.
- Guarantee the right of defence of the *Respondent*, including the right to be heard at any time, and the possibility of presenting allegations and providing evidence that they consider relevant for their defence.
- Allow the *Respondent* to have access to the file so that they are aware of the actions or omissions attributed to them and are informed of the processing of their rights regarding data protection.
- Adopt additional remedial measures, in the event that no evidence of *Infringements* is obtained, if considered appropriate by the *Organisation*.

### 5.3. Triggering protection measures

The protection and support provided to the *Whistleblower*, other *Relevant Interested Parties* and *Respondents* will be triggered and begin as soon as a *Query* or *Complaint* is received and will continue during and after the conclusion of the investigation process, and even for up to two years after the investigation of the *Infringement* has ended.

Once the two-year period has elapsed, they may request an extension from the *Independent Whistleblower Protection Authority*, which may, on an exceptional basis and with justification, extend the period of protection, after hearing from the persons or bodies that may be involved.

## 6. Complaints that are fraudulent or made in bad faith

The protection and support provided by the *Organisation* will be subject to the *Whistleblower* having made the *Complaint* in good faith.

The *Whistleblower* must have reasonable grounds to believe, given the circumstances and the information available to them, that the facts reported are true. Therefore, good faith implies reporting with at least reasonable grounds to believe that the information on possible *Infringements* reported was true when reported.

Those who deliberately and knowingly communicate incorrect or misleading information will not be supported and protected by the *Organisation*. In addition, ACS will review each individual case for the purpose of imposing proportionate disciplinary measures against *Members of the Organisation* or commercial measures against *Business Partners* and *Third Parties* who submit a *Communication* in bad faith.

## 7. Roles and responsibilities

### 7.1. Compliance Committee

The *Compliance Committee* is appointed by the *Board* as the *Head of the Internal Reporting System* in accordance with that set out in this *Policy*, and the *Compliance Officer* is the natural person appointed as the representative before the *Independent Whistleblower Protection Authority*.

The roles and responsibilities of the *Compliance Committee* in relation to *Queries* and *Complaints* are described in the *Procedure for Managing Communications Received by the ACS Whistleblowing Channel*.

### 7.2. Board

The roles and responsibilities of the *Board* in relation to implementing the Internal Reporting System are as follows:

- Formally approve this *Policy*, and any amendments or updates that may be necessary to maintain its validity and effectiveness.
- Approve the *Procedure for Managing Communications Received by the ACS Whistleblowing Channel*, and any amendments or updates that may be necessary to maintain its validity and effectiveness.
- Designate the Head of the Internal Reporting System in accordance with that set out in subsection 7.1 above.

Furthermore:

- The *Board* is responsible for taking, at the proposal of the Audit Committee, the appropriate decisions regarding *Complaints* on facts that are particularly serious, i.e. the type A *Infringements* described in the *Procedure for Managing Communications Received by the ACS Whistleblowing Channel*, once it has received the investigation report and conclusions drawn up by the *Compliance Committee* through the Audit Committee.
- The *Board*, through the Audit Committee, will notify the *Compliance Committee* of the actions agreed or ratified with respect to type A *Infringements*, so that they are duly documented and recorded. It will order disciplinary measures that are legitimate and proportionate to the facts reported, and the *Compliance Committee* will inform the corresponding area to carry out these measures within the employment framework or any other applicable framework (for example, in the case of a non-executive director).

### 7.3. Audit Committee

The roles and responsibilities of the Audit Committee are as follows:

- Propose the approval of the Policy and the Procedure to the Board.
- Monitor the implementation of the Policy and the Procedure based on the information received by the Compliance Committee on a regular basis.

#### **7.4. Senior Executives**

The roles and responsibilities of the *Senior Executives* in relation to the *Queries* and *Complaints* received are as follows:

- *Senior Executives* will be responsible for taking the appropriate decisions regarding *Complaints* on facts related to type C *Infringements* described in the *Procedure for Managing Communications Received by the ACS Whistleblowing Channel*, and any other *Infringement* of the legal system applicable to ACS and the rest of the *Organisation's* internal regulations, once it has received the investigation report and conclusions drawn up by the *Compliance Committee*.
- *Senior Executives* will notify the *Compliance Committee* of the actions agreed or ratified with respect to the type C *Infringements* referred to above, so that they are duly documented and recorded. They will establish disciplinary measures that are legitimate and proportionate to the facts reported, and the *Compliance Committee* will inform the corresponding area to carry out these measures within the applicable employment framework.

### **8. Personal data protection**

The *Organisation* will process the data received through the *Internal Reporting System* in accordance with current data protection regulations.

ACS is committed to ensuring strict protection of privacy, security and data storage, as detailed in the *Compliance* policies and procedures. These rules will also apply to all personal data relating to complaints submitted in accordance with this *Policy*.

Personal data will be processed to manage and resolve any *Query* or *Complaint*, to analyse the critical nature of the facts reported, to carry out, if necessary, an investigation into possible *Infringements*, to take the necessary precautionary measures and, if necessary, to initiate any corresponding internal or legal actions.

To be able to fulfil these purposes, certain personal data and information must be collected, either directly from the *Whistleblower*, from the *Relevant Interested Parties*, through the person(s) determined by the *Organisation* or through authorised *Third Parties* specifically contracted for this purpose, who will guarantee the highest level of confidentiality and technical security.

All *Members of the Organisation* are required, especially within the scope of the Whistleblowing Channel, to provide true, accurate and lawful information, and are solely responsible for any false or inaccurate statements they provide, and for any internal, administrative and/or legal

consequences that may apply.

The *Organisation* will ensure in all cases that the various channels of communication with the *Compliance Committee* constitute a secure medium, and are provided with the measures required by regulations on personal data protection and information security.

In any case, the *Internal Reporting System* will ensure that no personal data is collected from those Whistleblowers who wish to anonymously submit their communications.

Access to the personal data contained in the *Internal Reporting System* will be restricted, within the scope of their powers and functions, exclusively to:

- a. The Head of the *Internal Reporting System* and whoever directly manages the System in accordance with that set out in this Policy.
- b. The head of the ACS Human Resources Department or the duly appointed competent body, only when disciplinary action against an employee may be appropriate.
- c. The head of ACS legal services, if legal action needs to be taken in relation to the facts described in the communication.
- d. The processors involved in processing the data in the *Internal Reporting System*, with appropriate safeguards in accordance with data protection regulations.
- e. The ACS Data Protection Officer.

### **8.1. Storage of information**

ACS will process, manage and store the information and personal data contained in the *Complaints*, investigations, reports and other documentation in accordance with the periods established in current regulations on personal data protection and other applicable regulations. This information will also be kept by the *Compliance Committee* and will be deleted, blocked or made anonymous at the end of the statutory periods and in accordance with the Privacy Policies specified in the channels through which information enters.

ACS will keep a record of all *Complaints* received. These records and the personal data contained in them will be kept confidential. The records will be kept for no longer than necessary and, in any event, for as long as necessary to comply with any applicable legal requirements at any given time.

The data processed may only be stored in the *Internal Reporting System* for the time necessary to decide whether to initiate an investigation into the facts reported, and for a maximum of three months from when they are recorded without any investigation having been initiated, at which time the data must be deleted from the *Internal Reporting System*, unless the purpose of the storage is to leave evidence of the operation of ACS's *Global Compliance Management System*.



Communications that have not been acted upon may only be recorded anonymously.

If the personal data are necessary to investigate the facts, they may be processed outside the *Internal Reporting System* for the time necessary to reach a decision, provided that at least an adequate level of security and confidentiality is ensured. Once the investigation of the communication has been completed and the appropriate actions have been taken, as the case may be, the data of those *Complaints* that have been processed will be duly blocked to comply with the corresponding legal obligations in each case.

If the decision is taken not to follow up on the *Complaint* lodged, the information may be stored anonymously.

If it is established that all or part of the information provided is not truthful, it will be immediately deleted, unless this lack of truthfulness may constitute a criminal offence, in which case the information will be kept for the time necessary for the corresponding proceedings.

## **8.2. Rights of the *Whistleblower*, the *Respondent* and any *Relevant Interested Party* regarding data protection**

As a *Whistleblower*, the person reporting the facts may access their personal data at any time and under the terms provided for in applicable regulations. If the person believes that the data are incorrect or incomplete, they may request that the data be rectified in accordance with the applicable law. They may request that the data be deleted if no longer required, unless there is a legal obligation to keep the data. They may also request that the processing of their personal data be restricted and may object to this processing. When the *Complaint* is submitted, they will be informed of how they can exercise all of these rights and may request access to their personal data at any time to obtain the information in question.

They can also file a complaint with the competent data protection authority if considered necessary.

The *Respondent* and any *Relevant Interested Party* will have the same rights regarding data protection as the *Whistleblower*, with the following exceptions:

- The *Respondent* will be informed that their data is being processed when they are notified, where appropriate, that the communication received affects them.
- The *Relevant Interested Parties* will be informed that their data is being processed when they make their first statement, if they have not already been informed beforehand.
- If the *Respondent* exercises their right to object, it will be assumed that, unless there is evidence to the contrary, there are compelling legitimate grounds for processing their personal data.

### **8.3. More information on processing personal data**

Individuals may obtain further information on the processing of their personal data and the contact details of the entity's possible representative for this purpose, the Data Protection Officer or other privacy officer.

## Appendix I

### Definitions

The definitions of those concepts that are used frequently in this document are listed below (indicated in *italics*):

- **ACS/Organisation:** ACS, ACTIVIDADES DE CONSTRUCCIÓN Y SERVICIOS, S.A.
- **Board:** ACS's governing body, to the extent that it is assigned the fundamental responsibility and authority for activities, governance and policies and to which ACS's *Senior Executives* report and are accountable.
- **Senior Executives:** Corporate General Manager of ACS.
- **Compliance Committee:** ACS's internal body, with autonomous powers of initiative and control, which is entrusted with the responsibility, among other duties, of overseeing the operation of and compliance with the *Organisation's Compliance Management System*. The *Compliance Committee* has been formally designated by the *Board* as the body responsible for management of the *Whistleblowing Channel*.
- **Members of the Organisation:** the members of the *governing body*, executives, employees, workers or temporary employees or those under a collaboration agreement, volunteers of an organisation and all other persons under the hierarchical subordination of any of the above.
- **Business partners:** any legal or natural person, other than *Members of the Organisation*, with which the *Organisation* has or intends to establish any kind of business relationship. This includes, but is not limited to, intermediaries such as agents or commission agents, external advisors, joint ventures or natural or legal persons contracted by ACS to deliver goods or provide services.
- **Third party:** a natural or legal person or body independent of the *Organisation*.
- **Global Compliance Management System:** a set of elements at the *Organisation* that continuously interact to establish policies, objectives and processes in order for the *Organisation* to effectively comply with its compliance obligations and to be successful and sustainable in the long term, generating evidence of the *Organisation's* commitment to compliance and taking into account the needs and expectations of the interested parties.
- **ACS Criminal and Anti-Bribery Compliance Policy:** a document that reflects the commitment to compliance of the *Board* and the *Senior Executives* of ACS, and the *Organisation's* main strategic objectives in this area, including its determination not to tolerate any conduct that could constitute a criminal offence.
- **Procedure for Managing Communications Received by the ACS Whistleblowing Channel:** a document that establishes the mechanisms necessary for early communication and management of any *Infringement*, and the procedures necessary to internally process *Queries*,

and internally process and investigate those *Complaints* or any known circumstance that must be investigated.

- **Internal Reporting System:** measures adopted in accordance with Spanish Law 2/2023 to manage communications relating to *Infringements* of the regulations referred to in that text. The *Head of the Internal Reporting System* is in charge of the management and diligent processing of the *Communications* received through the Whistleblowing Channel, in accordance with that set out in the *Procedure for Managing Communications Received by the ACS Whistleblowing Channel*.
- **Communication:** a statement that places on record a question about the scope or interpretation of or compliance with the regulations applicable to ACS. Depending on its content, a communication can be considered either a *Query* or a *Complaint*.
- **Query:** a communication by which any *Member of the Organisation* requests clarification of, a response to or advice on the scope or interpretation of or compliance with the regulations applicable to ACS.
- **Complaint:** a communication relating to a possible *Infringement* (carried out actively or by omission) of the regulations applicable to ACS, understood as the set of ethical and compliance commitments voluntarily assumed by the *Organisation*, and the current laws applicable to it at any given time.
- **Infringements:** any behaviour, carried out actively or by omission, that involves the infringement of the regulations applicable to the *Organisation*, and that includes, among others, any infringement of European regulations and/or serious or very serious criminal, administrative or labour offences relating to occupational health and safety set out in Spanish law that takes place within the *Organisation*. An infringement, depending on its seriousness, may range from a mere formal breach of a requirement stipulated in an internal rule to the commission of acts constituting a criminal offence potentially attributable to the *Organisation*.
- **Whistleblower:** a natural or legal person who files a *Complaint*. A *Whistleblower* includes any of the following:
  - *Members of the Organisation:* includes employees with a current employment relationship, those whose relationship has ended or has not yet begun, shareholders, *Board* members, paid and unpaid volunteers, and interns.
  - *Business Partners*, and any person working under their supervision and direction. Individuals or legal persons outside the *Organisation*, with whom it has or plans to establish a business relationship, and any person working under their supervision and direction.
  - *Third parties* and other individuals such as trade union representatives.
  - Any natural or legal person that currently or may in the future fall into one of the above categories.

- **Relevant Interested Parties:** this category includes, among others, the following:
  - Witnesses, or other persons involved in the *Query* or *Complaint*.
  - Researchers.
  - Family members, trade union representatives, and other persons supporting the *Whistleblower*.
  - Those from whom information is obtained that led to a *Complaint* being filed.
- **Respondent:** natural or legal person(s) linked to the reported *Infringements*, as those committing the offence, participants or even accessories. They may be identified in the *Communication* or specified during the process of handling it.
- **Retaliation:** any direct or indirect action or omission, whether attempted, threatened or carried out, that may cause harm to the *Whistleblower* or other *Relevant Interested Parties* or put them at a disadvantage in an employment or professional context, solely because of their status in relation to the *Complaint* or because they have publicly disclosed information.
- **Harmful Conduct:** any direct or indirect action or omission, whether attempted, threatened or carried out, either wilfully or through negligence, that may cause harm to the *Whistleblower* or other *Relevant Interested Parties* or put them at a disadvantage both in an employment and personal context, solely because of their status in relation to the *Complaint* or because they have publicly disclosed information.
- **Independent Whistleblower Protection Authority (IPA):** an independent administrative authority, as a public law entity at the state level, which will act in the fulfilment of its main function of *Whistleblower* protection. Its other functions most notably include managing its own external channel, processing disciplinary proceedings and imposing sanctions, among others.

## Appendix II

### Examples of possible Retaliation and Harmful Conduct

The following are some of the behaviours that could potentially be considered *Retaliation* or *Harmful Conduct*:

- Dismissal, suspension, removal or equivalent measures.
- Early termination or cancellation of contracts for goods or services.
- Failure to renew or early termination of a temporary employment contract.
- Change of job position or duties, change of location of the place of work, salary reduction or change of working hours or other working conditions.
- Downgrading or denial of promotion.
- Imposing any disciplinary measure, reprimand or other sanction, including financial penalties.
- Refusal of services.
- Refusal of training.
- Harm, including to their reputation, especially on social media, or economic loss, including loss of business and revenue.
- Any kind of intentional or reckless act that causes physical or psychological harm.
- Medical or psychiatric references.
- Negative evaluation or references regarding their work performance.
- Coercion, intimidation, harassment, ostracism or isolation.
- Discrimination, or unfavourable or unfair treatment.
- Blacklisting based on a sector agreement, whether informal or formal, which may imply that the person will not find employment in that sector in the future.
- Disclosure of the *Whistleblower's* identity.
- Financial loss.
- Cancellation of a licence or permit.

## Appendix III

### Examples of possible support and protection measures

The following are some of the measures to protect and support *Whistleblowers* and other *Relevant Interested Parties* in the event that they may be experiencing any *Retaliation or Harmful Conduct*.

- Reinstatement of the *Whistleblower* or *Relevant Interested Party* to the same or equivalent position, with equal salary, responsibilities, job position and reputation.
- Enable equal access to promotion, training, opportunities, benefits and rights.
- Restore the *Whistleblower* or *Relevant Interested Party* to the previous commercial position in relation to the *Organisation*.
- Withdraw the lawsuit.
- Apologise for any harm suffered.
- Award compensation for harm and loss.