



# **PROTOCOL of the WHISTLEBLOWER CHANNEL**

**[Law 2/2023 of 20-February]**

In accordance with the provisions of art. 25 of Law 2/2023 of 20 February, the following is the Protocol of information and action that regulates the rules of operation of the Whistleblower Channel of “TRUCK AND WHEEL GROUP, SL” (hereinafter TWG). Acceptance of this document means that the USER:

- has read, understands and comprehends what is set out herein
- accepts all the obligations set out herein.

These terms of use shall be valid for an indefinite period of time. TWG reserves the right to modify and/or update them at any time without prior notice, so please review them frequently.

Compliance with these conditions benefits us all.

## **I.- INTRODUCTION**

A whistleblower channel is a tool whose purpose is to be a means of communication through which employees, collaborators, suppliers, etc., can send communications or complaints about risks or suspicions of irregular conduct and non-compliance with regulations. This allows the responsible body to investigate them and, where appropriate, take the necessary preventive, corrective or sanctioning measures.

## **II.- SUBJECT MATTER**

TWG has implemented and launched this Whistleblower Channel with the aim of making it an effective mechanism to strengthen our commitment to ethical and responsible behaviour in the company's activities and operations, through the collaboration of all employees, collaborators, clients and third parties acting on our behalf and/or for their own account or benefit.

The purpose of this channel is for any person related to TWG's activity to be able to report, communicate or denounce facts, irregularities, risks, actions or omissions that may involve the commission of crimes, breaches of the regulations and laws that apply to the company or conduct contrary to the protocols and procedures it implements or has implemented to ensure compliance with these regulations, as well as the exercise of data protection rights and the communication of irregularities or risks in this area.

## **III.- RULES FOR THE USE OF THIS CHANNEL**

Access to the content and use of the Channel is free of charge. Access by minors is forbidden, unless they have the prior and express authorisation of their parents, guardians or legal representatives, who will be held responsible for any acts carried out by the minors in their charge, in accordance with current legislation. In any case, access by a minor to the Channel shall be presumed to have been made with the prior and express authorisation of his or her parents, guardians or legal representatives.

The User agrees to use the Channel in accordance with the law and the terms of these Terms of Use and Operation. The User also undertakes to refrain from using the Channel for purposes or effects that are unlawful or contrary to “good faith” and to the provisions of these Conditions of Use and Operation of the Channel.

By using the Channel, the user declares his/her agreement with these Conditions of Use and Operation, undertaking not to transmit, disseminate or make available to third parties through the services provided by the Channel any kind of material that - in any way - contravenes current legislation.

Furthermore, the user expressly and unreservedly accepts that access to and use of the Channel is at his/her sole and exclusive responsibility, and undertakes not to use the Channel for fraudulent purposes, and not to engage in any conduct that could damage the image, interests and rights of TWG or third parties. Likewise, the user undertakes not to carry out any act with the aim of damaging, rendering useless or overloading the Channel, or preventing the normal use and operation of the same in anyway.

The user is informed that in the event that he/she fails to comply with the content of these Terms of Use and Operation, TWG reserves the right to limit, suspend or terminate his/her access to the Channel and take any technical measures necessary for to do so. TWG also reserves the right to take such actions in the event that it reasonably suspects that the user is in breach of any of the terms and conditions set out in the aforementioned instruments.

This Channel is governed by Spanish law and by national and international legislation on intellectual and industrial property. Under no circumstances shall the User's access to and browsing of the Channel imply a waiver, transfer, licensing or total or partial assignment of said rights by TWG. The user has a strictly private right of use solely for the purpose of using the Channel to inform TWG of the existence of any possible indication, suspicion or knowledge of allegedly illegal or irregular conduct, contrary to the Law and/or TWG's internal criminal prevention regulations and protocols.

At no time, unless expressly stated, does access to or use of the Channel and/or its contents confer on the User any rights over the trademarks, logos and/or distinctive signs included therein that are protected by law.

All Intellectual and Industrial Property rights over the contents and/or services are reserved and, in particular, it is forbidden to delete, evade, manipulate, modify, copy, reproduce, publicly broadcast, transform or distribute in any way all or part of the contents and/or service included in the Channel, as well as the technical protection devices, digital fingerprints or any information and/or identification mechanisms that may be contained in the contents, for public or commercial purposes, without the prior, express and written authorisation of TWG. The legitimacy of intellectual property rights or industrial property rights corresponding to the content provided by third parties is the sole responsibility of those third parties.

In the event that the user sends information of any kind to TWG through the Channel, he/she represents, warrants and agrees that he/she has the right to do so freely, that

such information does not infringe upon any intellectual property right, trademark, patent, trade secret, or any other third party right, and that such information is not confidential/reserved.

The user acknowledges that he/she assumes responsibility and shall hold TWG harmless for any communication he/she provides personally or in his/her name, such responsibility extending without restriction to the accuracy, legality, originality and ownership of the same.

## **IV.- WHO SHOULD REPORT THROUGH THIS CHANNEL**

Any employee, director, administrator, supplier, collaborator or external advisor and, in general, any person or company directly or indirectly involved with TWG, and/or acting on behalf of and for the benefit of, who has knowledge of:

- Any act or omission that could constitute an infringement of European Union law as listed in the Annex to the Whistleblowing Directive, those affecting the EU's financial interests and those affecting the internal market.
- Actions or omissions that could constitute a serious or very serious criminal or administrative offence.

In short, facts, irregularities, risks, actions or omissions that may involve the commission of crimes, breaches of the regulations and laws that apply to the company or conduct contrary to the protocols and procedures it implements or has implemented to ensure compliance with such regulations, including the reporting of any incidents that may constitute security breaches under the provisions of the data protection regulations. Likewise, any person who has a relationship with the company may request the rights granted to them by data protection regulations.

## **V.- ABOUT WHOM ONE SHOULD REPORT THROUGH THIS CHANNEL**

Any other employee, administrator, supplier, collaborator or external advisor and, in general, any person or company directly or indirectly involved with TWG, acting on behalf and for the benefit of TWG, who has carried out or committed acts, irregularities, risks, actions or omissions that may involve the commission of crimes, breaches of the regulations and laws that apply to the entity or conduct contrary to the protocols and procedures implemented or to be implemented to ensure compliance with such regulations.

## VI.- WHAT CAN BE REPORTED THROUGH THIS CHANNEL

The facts communicated must be true, whereas false allegations and/or the spreading of rumours with the intention of harming a third party are strictly forbidden. If a complaint is found to be false, TWG may apply a sanction to the complainant, in accordance with the provisions of its Code of Conduct or Internal Manuals, without prejudice to the fact that the false information may also constitute a criminal offence.

In general, any user can report on the following matters through the Whistleblower Channel:

- Indications, suspicions or evidence of regulatory non-compliance
- Crimes, unethical behaviour
- Failure to comply with the company's protocols, rules and codes of conduct
- Risks or breaches in data protection
- Requests for the exercise of data protection rights

By way of example, but not limitation, the following are certain facts that may be the object of reporting through this Channel:

### **a) labour disputes.-**

- Mobbing - Action aimed at producing discomfort, fear or terror in a person or group of persons in respect of their workplace, affecting the dignity of workers and their right to privacy. It can occur in a vertical or horizontal line.
- Sexual harassment - Abuse of a person in a situation of superiority over another person or between equals in order to obtain sexual favours, infringing on the sexual freedom of the other person. It creates an intimidating, hostile or offensive work environment, and although it often occurs over time, it may occur once.
- Discrimination - Unequal treatment of a person or group in matters of recruitment, treatment and promotion on the basis of race, religion, politics, sex, gender, age, physical or mental condition, etc.
- Abuse of authority - The unjustified abuse of power by managers or supervisors over their employees or collaborators.
- Inappropriate behaviour - Inappropriate behaviour that results in an uncomfortable and unsafe working environment.

### **b) working conditions.-**

- Health and safety - Situations involving occupational hazards for emplo-

yees (unhealthiness, safety measures, use of helmets and uniforms, etc.), including mental, physical and social well-being.

- Remuneration - Pay gaps, wage arrears, lack of bonus payments, overtime, etc..

**c) damage to the environment.-**

Actions or omissions that result or may result in violations of human rights within TWG such as freedom of association, health, education, just and favourable working conditions, equal opportunities, non-discrimination, etc.

**d) human rights.-**

Actions or omissions that result or may result in violations of human rights within TWG such as freedom of association, health, education, just and favourable working conditions, equal opportunities, non-discrimination, etc.

**e) information privacy and security.-**

Misappropriation of information and data of the company, customers, employees, shareholders or suppliers for their own benefit or for the benefit of third parties. Breach of professional secrecy. Breach of processes that manage the confidentiality, integrity and availability of information assets.

**f) intellectual property.-**

Actions that violate brand protection, disclose trade secrets, infringe copyright or prevent the fight against plagiarism; as well as infringing the intellectual property rights of other companies.

**g) malpractice.-**

This includes, on the one hand, giving an incorrect or incomplete description of the company's services and, on the other hand, giving wrong, outdated and subjective information once the service has been offered.

**h) conflict of interest.-**

Situations where a private interest (personal or economic) of an employee influences his or her professional decisions, where this private interest conflicts with the interests of TWG. These situations may arise from having family members, partners or close friends working in the company with which the employee is in conflict or who are owners or partners, or the employee himself or herself being involved in the company or any other cause that is considered to limit the employee's decision-making capacity with respect to a company or partnership.

Similarly, a conflict of interest may arise if the employee is part of a political party. While TWG respects the right of individual staff members to engage in political acti-

vities in their personal capacity, it is important to clarify that in doing so they do not represent the interests of TWG and shall not conflict with the interests of TWG.

**i) Disloyal conduct.-**

- Corruption - Accepting or receiving, or promising, offering, paying, giving or authorising the giving of gifts, invitations or other inducements to members of another company or public officials with the intention of obtaining a benefit for the company or influencing certain decisions.
- Money laundering - The introduction into the company of money derived from illegal activities or serious crimes.
- Anti-competitive actions - Actions limiting competition in the market: cartels, monopolies, abuse of dominant position, unfair acts and so on.
- Collaboration with companies with unfair practices - Collaboration or operations with companies linked to money laundering, corruption, anti-competition or terrorist financing practices.

**j) Financial reporting.-**

Irregularities in accounts, unauthorised use of funds or resources, internal controls, expense documents, waste, audits, etc.

**k) Embezzlement.-**

- External fraud - Action by which a third party or outsider deliberately positions himself or herself against the interests of the company in order to seize from its property, assets or money by deception or other unfair means.
- Internal fraud - Action by which an employee deliberately positions himself or herself against the interests of the company in order to seize from its property, goods or money by deception or other unfair means.

**l) Favourable treatment.-**

Granting privileges, concessions or benefits to a third party outside the company or to an employee with whom there is no or unknown personal or economic link, in such a way that there is no equality of opportunity with their peers. This includes cases of favourable treatment not contrary to the integrity of the Organisation and not involving a conflict of interest.

**m) Failure to comply with legal or internal regulations.-**

- Failure to comply with the law - Failure to comply with national, European or international regulation or legislation.
- Non-compliance with regulations - Non-compliance with corporate or

self-regulatory regulations, not included in previous sections.

**l) other.-**

Any other irregular or unlawful conduct which, not being described above, could be considered sufficient to to be reported.

## **VII.- NON-REPORTABLE DEEDS**

The following are considered non-reportable deeds:

1. All those that are not included in the reportable deeds, such as complaints about invoices, incidents relating to access to a product or other issues that do not involve irregular or unlawful conduct as described in the previous section.
2. The repetition of deeds that have been the subject of a previous communication and which have been rejected as untrue, lacking in plausibility, manifestly unfounded or not constituting an infringement of the legal system and/or internal protocols for action, unless new circumstances arise that would justify a different treatment.
3. Information related to complaints about interpersonal conflicts or affecting only the informant and the person(s) to whom the communication refers.
4. Information which is already fully available to the public or which constitutes mere hearsay.

## **VIII.- REPORTING REQUIREMENTS**

The report shall contain the following minimum requirements:

1. If it is not anonymous: it must include the name and surname of the complainant and contact details (e-mail and/or telephone).
2. Identification of the person responsible for the irregularity: name and surname of the accused, position held in the company, whether there are several departments or persons involved.
3. Reported conduct or irregularity: description of the circumstances of the reported irregularity, answering questions such as: what it is, when it occurred, etc.
4. If possible, documents or evidence of the alleged facts should be attached, especially if the complaint is anonymous.



## **IX.- WHISTLEBLOWER RIGHTS AND SAFEGUARDS**

The following principles and guarantees shall govern the procedure and shall be observed at all times:

- Guarantee of confidentiality and protection of their privacy via secrecy of their personal details, which may only be disclosed to the judicial authority, the public prosecutor's office or the competent administrative authority in the framework of a criminal, disciplinary or sanctioning investigation, which shall be communicated to the whistleblower beforehand, unless this might compromise the investigation or the judicial procedure
- Priority and urgent processing.
- Thorough investigation of the facts and resolution of the case.
- Ensuring action by taking the necessary measures, including, where appropriate, disciplinary measures.
- Protection against retaliation.

## **X.- PERSONAL DATA OF THE WHISTLEBLOWER**

1. The processing of the informant's personal data will be handled in accordance with the provisions of Spanish Organic Law 3/2018 of 5 December on the Protection of Personal Data and the guarantee of digital rights; Organic Law 7/2021 of 26 May on the protection of personal data processed for the purposes of the prevention, detection, investigation and prosecution of criminal offences and the enforcement of criminal penalties; Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC.

Their identity shall in any case remain confidential and shall not be disclosed to the person(s) to whom the facts reported relate or to any third party or parties.

2. The legal basis for the processing of your personal data is covered by the provisions of articles 6.1.c) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, 8 of Spanish Organic Law 3/2018 of 5 December, and 11 of Organic Law 7/2021 of 26-May, given the legal obligation to implement the Whistleblower Channel herein.

3. Its purpose is to manage the information provided, and to keep the whistleblower informed of the course of the case in order to carry out any notice required under current legislation.

4. Access to personal data contained in the Whistleblower Channel shall be limited, within the scope of its competences and functions, exclusively to:

- a) The System Manager, the Regulatory Compliance Committee and, where appropriate, the Board of Directors of the Company.
- b) The human resources manager or the duly designated competent body only when disciplinary action against an employee may be appropriate.
- c) The person in charge of the legal services of the entity or body, if legal action should be taken in relation to the facts described in the communication.
- d) Any persons in charge of the processing that may be appointed from time to time.
- e) The data protection officer.
- f) The judicial or prosecuting authority in the event that the reported facts are brought to their attention.

5. The personal data provided will be kept for the time necessary to fulfil the purpose for which they have been collected and will be deleted when they are no longer necessary for that purpose and have exceeded the reasonable time for their conservation for legitimate reasons, the exercise or defence against any possible claims.

## **XI.- RIGHTS OF THE PERSON(S) AFFECTED BY THE INFORMATION PROVIDED**

The right to be informed as soon as possible that he/she is under investigation as a result of a complaint filed against him/her or his/her actions. This communication shall contain at least the following:

- The alleged facts
- Their rights
- The procedure for handling the report

The right of access to the data recorded, except for the identity of the complainant and that of other persons concerned by the case, and the right to rectify any personal data that are inaccurate or incomplete.

Presumption of innocence. The defendant has the right to be heard in the proceedings and to make such pleadings as he/she deems appropriate. They may provide any documentation and information they consider necessary to prove your innocence.

## **XII.- PERSONAL DATA OF THE PERSON(S) AFFECTED BY THE INFORMATION PROVIDED**

1. The processing of the personal data of the affected person(s) will be handled in accordance with the provisions of Spanish Organic Law 3/2018 of 5 December on the Protection of Personal Data and the guarantee of digital rights; Organic Law 7/2021 of 26 May on the protection of personal data processed for the purposes of the prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties; Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC.
2. The legal basis for the processing of your personal data is covered by the provisions of articles 6.1.c) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, 8 of Organic Law 3/2018 of 5 December, and 11 of Organic Law 7/2021 of 26 May, given the legal obligation to implement the present Internal Information Channel.
3. Its purpose is to manage the information provided, to clarify the facts by making the affected person a party to them and to keep them informed of the course of the proceeding for the purpose of effecting any notices required by the legislation in force.
4. Access to personal data contained in the Whistleblower Channel shall be limited, within the scope of its competences and functions, exclusively to:
  - a) The System Manager, the Regulatory Compliance Committee and, where appropriate, the Board of Directors of the Company.
  - b) The human resources manager or the duly designated competent body, only when disciplinary action against you may be appropriate.
  - c) The person in charge of the legal services of the entity or body, if legal action should be taken in relation to the facts described in the communication.
  - d) Any persons in charge of the processing that may be appointed from time to time.
  - e) The data protection officer.
  - f) The judicial or prosecuting authority in the event that the reported facts are brought to their attention.
5. Your personal data will be kept for the time necessary to fulfil the purpose for which they have been collected and will be deleted when they are no longer necessary for that purpose and have exceeded the reasonable time for

their conservation for legitimate reasons, the exercise or defence against any possible claims.

6. You may at any time exercise your rights of access, rectification, cancellation or opposition provided for in the Spanish Organic Law on the Protection of Personal Data, LOPD. For this purpose, a written request should be sent to the following email address: [cce@tw-group.com](mailto:cce@tw-group.com) indicating the request in which the application is made. Notwithstanding the foregoing, in the event of objection, you are informed that, unless there is evidence to the contrary, there are compelling legitimate reasons that legitimise the processing of your personal data.



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