

# WHISTLEBLOWING CHANNEL PROTOCOL

Approved by the Whistleblowing Channel Committee  
on 12 May 2023

## WHISTLEBLOWING PROTOCOL

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## 1. Purpose of the Whistleblowing Channel

Organic Law 5/2010 introduced into the Criminal Code the possibility that legal persons can be convicted for the commission of certain offences. On 21 February 2023, the Official State Gazette published the Law regulating the protection of informants who report regulatory infringements and the fight against corruption (Law 2/2023), which transposes EU Directive 1937/2019 on the protection of informants who report breaches of Union Law (the "Directive").

The primary objective of the Law is to facilitate the reporting of infringements by obliging companies with a certain number of employees to set up an infringement reporting system and ensuring the protection of whistleblowers. The Directive and the Law protect information and communications on infringements of Community law, as well as on serious or very serious criminal and administrative offences.

As a consequence of this, and as compliance with the law is one of the essential principles and values that governs its activity, RECORD GO has implemented a Whistleblowing Channel Protocol (also known as the Protocol of Organisation, Management and Control for the Prevention of Crimes (hereinafter, the "Protocol"), which sets out the necessary rules and controls to try to avoid as far as possible the commission of criminal conduct by the administrators, managers and employees of RECORD GO or, at least, when this is not possible, to facilitate the detection thereof.

The objective of the Protocol (also provided for in the Code of Conduct) is to facilitate the swift and confidential reporting of irregularities that may involve breaches of regulations, controls contained in the Whistleblowing Channel Protocol, the Code of Conduct and the Anti-Corruption Protocol.

The Whistleblowing Channel Protocol (in conjunction with the Code of Conduct) establishes a set of rules that regulate a specific channel through which whistleblowers can report irregularities of which they are aware freely, without fear of reprisals and guaranteeing their confidentiality. Likewise, this Protocol sets out the appropriate mechanisms to ensure that the rights of the reported person are respected, including those recognised in the regulations on the protection of personal data.

## 2. Scope of application

As indicated in Article 3 of Law 2/2023, the people to whom this Whistleblowing Channel Protocol is addressed are the informants who have obtained information on infringements in a work or professional context, including in any case:

- Workers who have obtained information about offences in an employment or professional context.
- People working in the public sector.
- Employed people.
- Self-employed people.
- Shareholders, Stakeholders.

- People belonging to the administrative, management or supervisory body of an undertaking, including non-executive members.
- Any person working for or under the supervision and direction of contractors, subcontractors and vendors, with a relationship completed or to commence.
- Volunteers, trainees, traineeship workers (regardless of whether they are paid or unpaid).
- People whose employment relationship has not yet started, if the information on infringements has been obtained during the recruitment or pre-contractual negotiation process.

In addition to informants, the protection of the Law extends to:

- Natural people who, within the organisation in which the reporting person provides services, assist the reporting person in the process.
- Natural persons who are related to the reporting person and who may suffer reprisals, such as work colleagues or relatives of the reporting person.
- Legal persons for whom the reporting person works or with whom he/she has any other type of relationship in an employment context or in which he/she has a significant shareholding.

### 3. Principles and Guarantees

The following principles and guarantees shall apply in the procedures for receiving complaints and in the internal investigations arising therefrom:

- **Anonymity** - Informants will be assured of the possibility to make anonymous complaints.
- **Confidentiality** - people responsible for the management of the complaint and investigation processes must observe the strictest secrecy regarding the identity of informants and reported people, when they have knowledge of such identities. Exceptions are communications necessary for the performance of the functions set out in this Policy or at the request of judicial authorities.
- **Speed** - any unjustified delays in the conduct of the investigative process should be avoided.
- **Presumption of innocence** of people under investigation, as well as the right to defence and the right to contradict facts and arguments.
- **Objectivity and autonomy**, avoiding any kind of internal or external interference and ensuring that there is no conflict of interest.

### 4. Reportable acts.

What kind of acts can be reported through the reporting channels? As stated in Article 2 of Law 2/2023, the scope of application is as follows:

- a) Actions or omissions that could constitute a serious or very serious criminal or administrative offence. In any case, all serious or very serious criminal or administrative offences involving financial loss for the Public Treasury and for Social Security will be understood to be included.
- b) Actions or omissions that may constitute a breach of the Code of Conduct or internal regulations of the organisation.

Examples of points a and b are given below:

- **Actions related to supplier companies** - non-compliance with procedures related to the selection of supplier companies, purchases, gifts.
  - **Harassment:** Abusive, hostile or offensive behaviour.
  - **Discrimination:** Discriminatory practices on the basis of culture, political beliefs, religious beliefs, race or otherwise.
  - **Restriction of freedom** of expression, association, trade union or collective bargaining.
  - **Misappropriation and diversion of resources.**
  - **Fraudulent appropriation** of company property for own use or with intent to profit.
  - **Accounting issues:** recording of commercial and financial transactions in a manner contrary to generally accepted accounting practices.
  - **Conflict of interest:** putting one's own interests before those of the company through improper actions in the exercise of one's professional duties.
  - **Unethical or dishonest conduct** by any employee at any level of the organisation.
  - **Commitments with third parties** (customers, suppliers): non-compliance with agreements signed with third parties.
  - **Falsification of documents:** altering contracts, reports or documents for one's own benefit or with the aim of causing detriment to the organisation.
  - **Information security:** unauthorised use of company, customer or supplier information.
- c) Any act or omission which may constitute an infringement of European Union law provided that:
    - (i) Falls within the scope of the acts of the European Union listed in the Annex to Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of people reporting breaches of Union law, irrespective of their qualification under national law;
    - (ii) Affects the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or
    - (iii) affects the internal market, as referred to in Article 26(2) TFEU, including infringements of EU competition rules and aid granted by States, as well as infringements relating to the internal market in connection with acts infringing corporate tax rules or practices intended to obtain a tax advantage that would defeat the object or purpose of the legislation applicable to corporate taxation.

## 5. Obligation to report

People described in point 2 of this protocol, who become aware of any reportable act described in point 4, are obliged to report it to the RECORD GO Whistleblowing Channel Committee as soon as possible.

The obligation to report refers only to infringements/breaches committed by people who have a contractual relationship with RECORD GO (whether employment, civil or commercial) and which have an effective consequence on the maintenance or development of the contractual relationship.

Failure to comply with the obligation to report shall constitute a very serious breach of RECORD GO's disciplinary system.

## 6. How to report and members of the Whistleblowing Channel Committee

The reporting people may make the communication referred to in point 3 above through the following channels:

- i. Via the Complaints Channel platform, available on the RECORD GO website: (<https://whistleblowersoftware.com/secure/recordgo>)
- ii. By post, to the following postal address: RECORD GO Avenida Casalduch no. 61, C.P. 12005, Castellón de la Plana.
- iii. At the request of the whistleblower, by personal interview with any of the members of the Whistleblowing Channel Committee, within a maximum of seven days.

The priority channel is the Complaints Channel platform available on the RECORD GO website: (<https://whistleblowersoftware.com/secure/recordgo>).

The Complaints Channel Committee is composed of:

1. **Joaquin Caspe Terol** - (Procurement & Facilities Department)
2. **Helena Mestre Puigdollers** - (Human Resources Department)
3. **Leyre Ansorena Gutiérrez** - (Legal Department)

Complaints addressed to the Whistleblowing Channel Committee must contain the information requested in the form available on the Whistleblowing Channel platform at the following link (<https://whistleblowersoftware.com/secure/recordgo>). In addition, if you wish to communicate by post or by personal interview, please provide the following information:

- i. Description of the facts that are the subject of the complaint;
- ii. Evidence on which the informant's suspicion is based; and
- iii. Identity of the person complained of, if the person responsible for the act complained of is known.

Complaints shall be accompanied by all evidence available to the informant.

In case the complaint is made by personal interview, a written summary of the complaint shall be prepared and signed by the informant.

Without prejudice to the foregoing, if the informant refuses, for any reason, to sign the summary of facts drawn up, the facts reported verbally may also be investigated by the Whistleblowing Channel Committee, with a written record of the reasons for the informant's refusal to sign.

## **7. Rights and obligations of the informant**

In order to ensure that no one who reports an alleged wrongdoing in good faith will suffer any retaliation, the report will not go through the reporting person's hierarchical superiors, but will be addressed directly to the Whistleblowing Channel Committee through one of the channels indicated in point 4.1.

The Whistleblowing Channel Committee will not provide the identity of the whistleblower to the person complained of or to any other person employed by RECORD GO, with the exception of those directly involved in the investigation, who will in any event be bound by a duty of confidentiality.

Pursuant to article 24.2 of Organic Law 3/2018, of 5 December, on the Protection of Personal Data and the guarantee of digital rights, access to the data contained in these systems shall be limited exclusively to those people who, whether or not they are part of the entity, carry out the functions of internal control and compliance, or to those people in charge of the processing that may be designated for this purpose. However, access by other people, or even disclosure to third parties, shall be lawful where necessary for disciplinary measures or for the conduct of any legal proceedings that may be appropriate.

Without prejudice to the notification to the competent authority of facts constituting a criminal or administrative offence, only when disciplinary measures may be taken against an employee, such access shall be granted to staff with human resources management and control functions.

As provided for in point 7 of this Protocol, the exercise of the right of access by the respondent does not include the disclosure of the informant's identification data.

It is strictly forbidden to take any sanction, reprisal or negative consequence against a person for having made a complaint.

Failure to comply with the guarantees of confidentiality and non-retaliation set out in the above points constitutes a very serious breach of RECORD GO's disciplinary regime.

However, these guarantees of confidentiality and non-retaliation shall not apply to reports made with knowledge of their falsity or with reckless disregard for the truth.

Making allegations with knowledge of their falsity or with reckless disregard for the truth constitutes a very serious breach of RECORD GO's disciplinary rules.

The whistleblower shall cooperate with the Whistleblowing Channel Committee in the internal investigation carried out.

## 8. Processing of the complaint

The Whistleblowing Channel Committee shall acknowledge receipt of the complaint to the informant as soon as possible and always within 7 working days of the complaint being made.

The Whistleblowing Channel Committee shall assess the complaint, requesting additional information from the informant as necessary, in order to determine:

- (i) Containing the minimum information provided for in point 4.2 of this Protocol;
- (ii) That the facts described by the informant may constitute unlawful or criminal behaviour or a breach of the rules and controls contained in the Code of Conduct, the Model or the Anti-Corruption Protocol in the terms set out in points 3.1 to 3.3 of this Whistleblowing Channel Protocol; and
- (iii) That the complaint is not manifestly implausible and is not the result of a mere subjective assessment by the informant without any indication of veracity.

In the event that the above requirements are not met, the Whistleblowing Channel Committee shall close the complaint, recording this in a report providing a reasoned justification of the reasons for the closure.

In the event that the requirements for the complaint to be accepted for processing are met, the Whistleblowing Channel Committee shall initiate and conduct an internal investigation to ascertain whether the facts reported are true and shall propose to the sanctioning body, where appropriate, the corresponding disciplinary sanctions.

Regardless of whether or not the complaint is closed, the Whistleblowing Channel Committee will inform the person complained of expressly, precisely and unequivocally of the content of the complaint, the people employed by RECORD GO and third parties who may have access to it, as well as their rights and obligations, including rights relating to the protection of personal data.

In case the communication of the complaint to the reported person could hinder the internal investigation in any way, such communication could be delayed for a maximum of three months (90 days) from the date of the complaint.

The Whistleblowing Channel Committee shall establish and maintain a register of all complaints received, in compliance in all cases with the data protection obligations referred to in point 7 below of this Protocol.

## 9. The Pre-trial Procedure

### 9.1 The opening of a dossier

It shall comply with:

- An individualised file, with identification of the informant, if identified, and of the person(s) complained of.
- The risk situation reported will also be identified with a view to carrying out a criminal legal analysis, and its subsumption in the factual assumptions contemplated in RECORD GO's criminal compliance risk analyses.



- The Committee's initial analysis should determine whether a direct or indirect benefit to RECORD GO can be derived. The Committee shall consider whether, in the light of the facts complained of, it needs to call upon other members of the company, other advisers or experts in the field.

## 9.2 Terms of action

- 1) The file must be opened within a maximum of 5 working days and the informant must be acknowledged within a maximum of 7 working days.
- 2) The Committee must issue a proposal for a decision preferably within 2 months of the opening of the file, with an extension of one additional month if necessary, subject to a reasoned decision by the Committee duly communicated to the person complained of, if the file should not be considered secret in view of the seriousness of the facts investigated.

## 9.3 Proceedings:

The Committee must agree to take the necessary steps to clarify the facts, leaving documented evidence of each and every one of the actions carried out. The Whistleblowing Channel Committee will have the collaboration of the Compliance Officer as required, who will in turn adopt those executive decisions within his or her competencies that are necessary to carry out the investigation or mitigate the consequences thereof. The actions that should always be developed are:

- 1) Request ratification from the informant - if not anonymous - as well as useful additional information: documents or witnesses.
- 2) Summon internal or external people to inform them of the existence of the complaint, take written statements from them and request additional useful information: documents or witnesses.
- 3) Communicate the opening of the file to the areas or units of RECORD GO concerned, requesting the information necessary for the clarification of the facts.
- 4) Hold an interview with the reported person(s), who may be accompanied by a person they trust.

## 9.4 Motion for a resolution

The Committee should set out the proceedings conducted and those proceedings that could not be conducted and the conclusions to be reached by the Committee on:

- a) If a criminal offence has been committed or conduct prohibited by the Compliance Policy or other policies of the organisation has been committed.
- b) The people allegedly responsible.

## 9.5 The concluding report

The report of findings drawn up by the Committee shall be communicated to the person under investigation in order for him or her to make representations within 10 working days. Once the

allegations have been analysed, the Committee will issue its final resolution proposal to the Compliance Officer.

## 9.6 Resolution

- 1) **Resolution Body:** Once the Compliance Officer receives the resolution proposal, and depending on the seriousness of the facts, he/she will propose to the Governing Board the adoption of one of the following resolutions:
  - a) The agreement to denounce the criminal acts and collaborate with the Administration of Justice or, where appropriate, to initiate disciplinary proceedings in accordance with the Collective Bargaining Agreement in force or to act in accordance with the Compliance contractual clauses included in the contract signed with the person under investigation.
  - b) Disciplinary measures to be taken.
  - c) The implementation of the review, and remediation if necessary, of the compliance system in order to detect and correct possible weaknesses.
  - d) Agreements on mitigation of consequences and reparation of damage caused by criminal acts.
  
- 2) **Notification to the informant:** The informant will receive a notification with a brief explanation of the steps taken and the conclusion of the file, as well as, if applicable, the improvement of internal procedures resulting therefrom. The confidential nature of the information and the rights of the people involved shall be taken into account at all times.

## 10. Penalty proceedings

The sanction shall become final 15 working days after it has been imposed by the relevant body, unless it is challenged in a court of law.

RECORD GO will take the necessary steps to maintain confidentiality at all times with respect to all data that may have access to the sanctioning procedure and the data of the informant will be prevented from being made known to the person against whom the complaint has been lodged.

All documentation originating from the initiation of the sanctioning process shall be kept.

It should be recalled that in no case shall the lodging of a complaint entail reprisals for the informant. However, RECORD GO will not tolerate the misuse of this effective tool through fraudulent use. In this way, the company will sanction any whistleblower who makes false or reckless allegations.

## 11. Protection of personal data

The personal data provided on the occasion of the complaint and obtained as a result of the relevant internal investigation (the "Personal Data") shall be processed solely for the management and control of the Protocol, to which effect they shall have access:

- i. RECORD GO is responsible for the design, implementation and monitoring of the Code of Conduct, the Whistleblowing Channel Protocol, the Anti-Corruption Protocol and is responsible for the processing of Personal Data.
- ii. The companies that have the contractual or corporate relationship with the reporting and accused person(s), if this is necessary in order to carry out the internal investigation and to take disciplinary or other appropriate measures, depending on the nature of the relationship with the person concerned.
- iii. Professional people (internal and external) and public authorities referred to in points 5.2 and 5.3.

The holders of the Personal Data may exercise their rights of access, rectification, deletion, limitation, opposition and portability (where applicable in accordance with the provisions of the personal data protection regulations) by sending an e-mail to the address [privacy@recordrentacar.com](mailto:privacy@recordrentacar.com). However, the exercise of such rights shall not be applicable in the following cases:

- i. Where the reported person exercises his or her right of access, the informant's identification data and the facts stated shall not be communicated to him or her; or
- ii. When the exercise of these rights is projected in respect of a report related to the prevention of money laundering and the financing of terrorism, in which case the provisions of Article 32 of Law 10/2010 of 28 April on the prevention of money laundering and the financing of terrorism shall apply.

RECORD GO adopts appropriate security measures, in light of the concurrent privacy risks.

The Personal Data obtained on the occasion of the complaint shall be deleted from the complaint system three months after the introduction of the data, without prejudice to the fact that they may be kept in other systems on the occasion of the investigation that may arise from the same. In addition, they will be kept as evidence of the operation of the Crime Prevention Protocol until the legal actions that the object of said report may derive from it expire, in accordance with article 24.4 of Organic Law 3/2018, of 5 December, on the Protection of Personal Data and the guarantee of digital rights. In the case of an inadmissible complaint, the complaint shall be kept in anonymised form.

## **12. Preservation of documentation.**

Complaints that have been closed (no proceedings have been opened) three months after they were opened will be closed and all existing personal data will be anonymised. Files exchanged as part of the complaint will not be retained.

## **13. Training and dissemination**

This Whistleblowing Channel Protocol should be included as a mandatory reporting item in RECORD GO.

In any case, in addition to such training actions, the following channels shall be used to disseminate this Protocol:

- (i) the general Welcome Plan, which is made available to all new recruits;

- (ii) The employees' portal, where all the protocols and policies that apply in the company are posted.
- (iii) the RECORD GO website.

#### **14. Approval, entry into force and revision of this Protocol**

The RECORD GO Whistleblowing Channel Committee adopted this Whistleblowing Channel Protocol at its meeting on 12 May 2023, at which time it entered into force with binding effect for all addressees. Without prejudice to the foregoing, this Protocol shall be reviewed and, where appropriate, updated on an ongoing basis. In particular, it will be amended whenever there is scope for improvement.

**ANNEX I**

**COMPLAINT COMMUNICATION FORM (IN CASE OF USING POSTAL MAIL)**

Name and surname of the informant:

Indicate your relationship with RECORD GO (supplier, shareholder, customer, employee...) In this case, if the informant is an employee of RECORD GO, please indicate the Department/Area to which the informant belongs:

Address or means of notification chosen by the informant (e-mail, post, telephone):

Name and surname of the person complained of:

Type of infringement. Detail below the facts that can be reported:

- Public corruption offence.
- Crime of corporate corruption
- Fraud offence
- Punishable insolvency offence / frustration of execution.

- Offences relating to computer-related damage.
- Intellectual and industrial property offences.
- Trade secrecy offences.
- Offences against personal and family privacy.
- Offence of fraud against the Public Treasury.
- Offences relating to breach and misrepresentation of accounting obligations.
- Offence of fraud against Social Security.
- Offence of subsidy fraud.
- Offence of fraud against the general budget of the EU.
- Offences against natural resources and the environment.
- Misleading advertising offence.
- Money laundering and terrorist financing offences.
- Smuggling offence.
- Offences involving risks caused by explosives and other agents.
- Stock exchange offence.
- Offences against the rights of foreign nationals.
- Public health offences.
- Price-fixing offence.
- Fraudulent invoicing offence.
- Offence of counterfeiting currency and stamped effects.
- Offences of altering prices in public tenders and auctions.
- Offences against workers' rights.
- Offence of refusal of inspection activity.

If you would like to add additional information to the complaint, please indicate it in the form and we will contact you to look into the best way to do so.

- I declare that this communication is made in good faith and that, unless there is an error or involuntary omission, the above information is true. I also declare that I am aware of how the data provided in this communication may be processed and the content of the "Policy for the Use of the Whistleblowing Channel".
- The interested party expressly accepts the Legal Notice and the Privacy Policy.
- The interested party expressly accepts the information clause for the complaint form.