

Internal Reporting System Policy Amara NZero Group

September 29, 2023

1. Introduction

Green Bidco, S.A.U., the parent company of the Amara NZero Group (hereinafter the "Company") understands the importance of having an effective Compliance System that contributes to the prevention of conduct contrary to the law or its Corporate Governance System and that strengthens its culture of transparency and integrity.

To this end, it has implemented an Internal Reporting System (the "**System**") and issues this Internal Reporting System Policy (the "**Policy**").

2. Purpose and Scope

The purpose of this Policy is to set out the principles that shall guide the Amara NZero Group's Internal Reporting System and apply to the processing of information received through the Internal Reporting Channel, thus ensuring the protection of the reporting person.

This Policy shall be applicable to all companies belonging to the Amara NZero Group.

3. Material scope of the Internal Reporting System

Through the Internal Reporting Channel ("Internal Channel") it is possible to submit complaints or queries regarding the application of the applicable regulations affecting the activity of the companies belonging to the Amara NZero Group.

The matters on which communications may be submitted through the Internal Reporting Channel include:

- Queries about the application of Amara NZero's internal regulations.
- Non-compliance, unlawful acts or acts contrary to the Code of Ethics, Corporate Governance System or any law or regulation affecting the activity of Amara NZero Group companies.

4. Principles of action

Information received through the Internal Reporting Channel shall be handled in accordance with the following principles at all times:

4.1 Principles applicable to the informant

- **Good faith and commitment to non-retaliation.** Communications made shall be made under the principle of good faith, considering truthful information in a reasonable manner and with the means available. A whistleblower who deliberately makes false or misleading statements or statements made in bad faith may be subject to disciplinary action in accordance with applicable law. Freedom from retaliation will be ensured for those who make use of the procedures established for reporting misconduct.

- **Right to be informed.** The informant shall have the right to be informed as soon as the enquiry or complaint is lodged. To this end, they shall receive acknowledgement of receipt of their complaint within 7 calendar days and shall be informed whether or not it has been admitted or, where appropriate, of the existence of an internal investigation and its resolution within 3 months of receipt of the complaint (which may be extended by three months in cases of particular complexity). The informant may follow up on the complaints or communications registered in the Internal Reporting Channel.
- **Right to protection of personal data.** Personal data must be protected at all times in accordance with the law and you have the right to remain anonymous when submitting a report or complaint if you wish to do so.
- **Confidentiality.** The necessary measures shall be taken to preserve the identity and ensure the confidentiality of the data relating to all persons concerned by the information provided. In particular, in the case of non-anonymous reports, the identity of the informant shall be treated confidentially at all stages of the investigation process. The identity of the whistleblower may only be disclosed to the competent judicial or administrative authorities in the framework of a criminal, disciplinary or disciplinary investigation.

4.2 Principles applicable to the defendant

- **Right to honour, presumption of innocence and defence.** Investigations arising from information received through the Internal Information Channel shall be carried out in such a way as to preserve at all times the rights to honour, presumption of innocence and the right of defence of the reported person.
- **Right to be informed.** The reported person shall be informed of the initiation of an investigation process for facts that could be attributed to him/her in the time and manner deemed appropriate to ensure the proper completion of the investigation and to ensure legitimate respect for his/her rights of defence and presumption of innocence.
- **Right to the protection of personal data.** The personal data of the accused must be protected and processed in accordance with the provisions of the applicable legislation, and he/she must be informed of the purpose of the use of his/her data.
- **Duty of confidentiality and collaboration.** The data subject shall be informed of his or her obligation not to delete or modify documents or data of any kind in his or her possession or in the possession of third parties, in physical or electronic format. The Reported Person will also be expressly prohibited from making contact with personnel internal or external to Amara NZero to discuss matters relating to the ongoing investigation, with an express obligation to maintain confidentiality, subject to his/her right of defence. Violation of these obligations will give rise, where appropriate, to the corresponding disciplinary measures and/or legal action.

5. Internal Reporting Channel

Amara NZero has an Internal Reporting Channel ("Internal Channel") which allows employees and any other interested parties to safely report misconduct, irregularities or any other situation that may adversely affect the financial interests or reputation of the Amara NZero Group.

Communications must be able to be made as follows:

- **Oral communication**: through voice recordings.
- **Written communication**: through the written form.
- **Face-to-face communication**: upon request of the informant, which will be dealt with within 7 days.

In the event that the complaint is presented verbally, it shall be documented in the following ways:

- a) by a recording of the conversation in a secure, durable and accessible format, subject to the informant's consent or.
- b) by a complete and accurate transcript of the conversation.

The informant shall be given the opportunity to verify, rectify and agree by signing the transcript of the conversation.

In cases where there are indications that the facts to be reported may constitute criminal offences, the facts shall be immediately brought to the attention of the competent authorities. In particular, the Public Prosecutor's Office and the European Public Prosecutor's Office shall be notified in the case of acts that could affect the financial interests of the European Union.

6. Management of the Internal Information System

The Compliance Committee shall be the body responsible for the management of the Internal Information System and for processing the files generated as a result of the information received through the Internal Channel.

7. Personal data protection

The data provided through the Internal Channel shall be used for the purpose of managing communications, as well as for carrying out the necessary investigations, promoting the management of the files and determining the existence of an infringement or offence.

Access to the Internal Channel and the data contained therein shall be limited to the Board of Directors of the Company, the Compliance Committee, the Compliance Department and the persons authorised to do so.

This Policy has been approved by the Board of Directors of Green Bidco, S.A.U., parent company of the Amara NZero Group, on 29 September 2023.