

**INTERNAL REPORTING SYSTEM**  
**REPORTING MANAGEMENT PROCEDURE**  
**AMARA NZERO GROUP**

COMPLIANCE DIRECTION AMARA NZERO GROUP

## Table of Contents

<b>1. INTRODUCTION .....</b>	<b>3</b>
<b>2. PURPOSE AND SCOPE .....</b>	<b>3</b>
<b>3. PROCESSING OF INFORMATIONS .....</b>	<b>3</b>
3.1 Receipt of the information .....	3
3.2 Assessment of the complaint and admission .....	4
3.3 Appointment of the Instructor .....	5
3.4 File Processing .....	5
3.4.1 Preliminary stage .....	6
3.4.2 Investigation stage .....	6
3.4.3 Completion stage .....	6
<b>4. PERSONAL DATA PROTECTION .....</b>	<b>7</b>

## 1. INTRODUCTION

Green Bidco, S.A.U. (the "**Company**"), parent company of the Amara NZero Group, has implemented an Internal Reporting System (the "**System**") in accordance with the law, which provides the basis for any interested party to report any conduct that contravenes the rules and procedures of its Corporate Governance System or any other applicable regulations.

In addition, it has implemented internal reporting channels (the "**Channel**"), the operation of which has been adapted to the most stringent regulatory standards, ensuring transparency, confidentiality, anonymity, and absence of reprisals for the informant.

## 2. PURPOSE AND SCOPE

The purpose of this Reporting Management Procedure (the "**Procedure**") is to regulate the way in which information received about conduct affecting professionals or any company belonging to the Amara NZero Group (the "**Group**" or "**Amara NZero**") that may involve the commission of an offence or breach of the rules contained in the Compliance System or the Corporate Governance System of Amara NZero is handled.

## 3. PROCESSING OF INFORMATIONS

### 3.1 Receipt of the information

1. Information may be received from Amara NZero shareholders, directors, officers, employees (including self-employed, trainees, apprentices, trainees or trainees in the process of selection) and former employees of Amara NZero, as well as any other person required by law, such as suppliers, contractors or subcontractors.
2. Information may be submitted through the Internal Channel of Amara NZero's Internal Information System available on the corporate website, by the following means:
  - a) Verbal communication, whereby the information must be recorded (i) by voice recording in a secure, durable and accessible format.
  - b) Written communication, through the written form made available in the internal information channel.
  - c) Face-to-face communication (with a complete and accurate transcription of the conversation held), upon request by the informant, which shall be dealt with within seven calendar days.

Without prejudice to the rights that correspond in accordance with data protection regulations, the complainant or informant shall be offered the opportunity to verify, rectify and accept the transcription of the conversation by signing it.

3. Conduct contrary to or in breach of the rules of the Amara NZero Corporate Governance System or any other applicable rules affecting any Amara NZero Group company may be investigated.
4. An investigation may be initiated (i) ex officio, when Amara NZero becomes aware of the existence of the conduct identified in the previous section or (ii) at the request of a party, when a report of an irregularity or infringement is received through the Internal Reporting Channel.
5. Communications or information in accordance with the scope of application of the Internal Reporting System Policy may also be sent (i) to Independent Whistleblower Protection Authority (A.A.I.), (ii) to the competent authorities or bodies, through their respective channels set up for this purpose, or (iii) to the authorities created for this purpose by the bodies and authorities of any other country of the European Union.
6. Where there are indications that the reported facts may constitute a criminal offence, Amara NZero's Legal Services will immediately inform the Public Prosecutor's Office or the Public Prosecutor's Office of the European Union, if the facts affect the financial interests of the European Union.
7. Information received will be handled through the Internal Reporting Channel as a secure and confidential means established by Amara NZero to report misconduct, irregularities or any other situation that may negatively affect Amara NZero's reputation.
8. The Channel has all the security measures that make it possible to report anonymously, guarantee the protection of personal data, the confidentiality of the whistleblower and access to information only by authorised persons.

### 3.2 Assessment of the complaint and admission

1. Once the communication has been received, the informant shall receive an acknowledgement of receipt within a maximum of seven calendar days unless this could jeopardise the confidentiality of the communication.
2. An orderly record shall be kept of the communications, enquiries or complaints received and, where appropriate, of the investigations that have been carried out as a result thereof.

This register shall contain all information received through the internal information channel and shall not be public, and access to its contents shall only be granted on the basis of a reasoned request by the competent judicial authority in the context of judicial proceedings and under its supervision.

3. Prior to the assignment of the investigation to an investigator, the existence of possible conflicts of interest shall be analysed.
4. Where the communication is directed against one of the members of the investigating team of the Channel, such staff shall be excluded from the investigation.

5. Once the possible irregularity or infringement has been recorded, the investigator assigned to the management of investigations shall assess whether it is appropriate to open an investigation procedure.
6. Facts that do not constitute an infringement as described in section 3.1.3 shall not be investigated, in which case the case shall be closed with reasons and the informant shall be notified.
7. If the conditions required by law, by the Internal Reporting System Policy and by this Procedure are met, the complaint will be admitted for processing.

### 3.3 Appointment of the Instructor

1. Once the complaint has been accepted, an instructor shall be appointed to investigate it.
2. As a general rule, files will be investigated by internal instructors appointed for this purpose, who must have sufficient knowledge and skills for this task.
3. An instructor external to Amara NZero shall be used in case the complaint is directed against the Compliance Director or against a shareholder or a member of the management body of any Group company.
4. The instructor shall report on the progress of the investigation of a case to the Responsible of the Internal Reporting System through the corresponding reports.

### 3.4 File Processing

1. The Responsible of the Internal Information System shall be the body in charge of supervising the investigation as well as the rest of the actions derived from the management of the file, in order to ensure compliance in due time and form with the deadlines, rights and obligations applicable to the informant and the rest of those affected by the complaint lodged.
2. In any investigation, the rights to privacy, to defence and to the presumption of innocence of the persons under investigation and to the absence of acts of reprisal, including threats and attempted reprisals, against the informant shall be guaranteed. The Internal Reporting System Responsible shall ensure that the assigned managers and investigators comply with these guarantees.
3. The investigation shall be confidential and secret for those who are not concerned by the handling of the file.
4. The maximum time limit for the processing of the file is three months from the receipt of the communication or complaint, except in cases of particularly complex circumstances, where it may be extended for a further three months.

### 3.4.1 Preliminary stage

1. El instructor emitirá un análisis previo en el que determinará el tipo de denuncia, las materias a las que se refiere, las personas implicadas y la planificación inicial de la investigación.
2. Los empleados de Amara NZero estarán obligados a colaborar con la investigación, siempre que sea necesario.
3. El instructor notificará a las personas afectadas en el tiempo y forma que se considere adecuado para garantizar el buen fin de la investigación, las acciones u omisiones que se le atribuyen y su derecho a ser oídas en cualquier momento de la tramitación del expediente. El Instructor adoptará las medidas cautelares que considere necesarias para evitar la destrucción de pruebas relacionadas con la comunicación.

### 3.4.2 Investigation stage

1. The instructor shall draw up a timetable for the investigation of the procedure, identifying the measures proposed and collecting the corresponding documentation from each interested party.
2. Statements shall be recorded whenever possible and preferably on audiovisual media. If this is not possible, their content shall be recorded in a record to be signed by the declarant.
3. The instructor may, at any time during the procedure, seek the advice and collaboration of any Amara NZero professional in order to determine the consequences and form of action with respect to any complaint.
4. The procedure for obtaining evidence must be carried out in accordance with the law and must be recorded in writing, in an investigation report, duly numbered and accredited by the instructor.

### 3.4.3 Completion stage

1. Once the investigation has been completed, the instructor shall draw up the corresponding report with the conclusions and proposed resolution, which shall be sent to the Compliance Director for a final decision. The latter, depending on the nature of the non-compliance that it considers to have been accredited, shall forward the conclusions as indicated below:
  - a) In the event of non-compliance with internal regulations and/or the Corporate Governance System or applicable regulations, the corresponding area responsible for human resources shall be notified for the adoption of the disciplinary measures provided for in the applicable Collective Bargaining Agreement or internal regulations.
  - b) In addition, if the conduct constitutes a criminal offence, it shall be reported to the legal services department, as well as immediately to the Public Prosecutor's Office and the corresponding police or judicial authorities. If the financial interests of the European Union are affected, they shall be referred to the European Public Prosecutor's Office.

- c) Review of non-compliant internal rules and regulations with a view to their correction or updating if necessary.
2. If it is concluded that there is no irregular conduct, the case shall be closed.

#### 4. PERSONAL DATA PROTECTION

1. Personal data obtained or processed through the internal information channel shall be processed in accordance with the provisions of current legislation on data protection.
2. Personal data shall be kept for the time necessary to decide whether to initiate an investigation into the facts reported.
3. In any case, if three months (or six months in cases of special complexity) have elapsed since receipt of the communication without any investigation having been initiated, the data shall be deleted, unless the purpose of the retention is to leave evidence of the operation of the information system.
4. If it is decided to initiate an investigation, the personal data shall be kept in the complaints channel for the duration of the investigation of the facts, with a maximum period of three months (which may be extended in cases of particular complexity). In the event that the investigation leads to the adoption of certain measures against the persons under investigation, the data shall be kept for the duration of the legal actions that may be taken.

This Procedure 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.