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# **PROCEDURE FOR THE REPORTING, HANDLING AND RESOLUTION OF REPORTS**

**Madrid, 25 April 2023**



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# **PROCEDURE FOR THE REPORTING, HANDLING AND RESOLUTION OF REPORTS**

## **I. PURPOSE AND SCOPE**

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1. The purpose of this procedure is to set out the procedure for managing the whistleblowing channel in accordance with the provisions of the Policy approving the basis of the Acerinox Group's whistleblowing system, its organic management and the rights and guarantees of the persons concerned. Both documents comply with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (the Whistleblowing Directive), and Spanish Law 2/2003 of 20 February regulating the protection of persons who report regulatory breaches and the fight against corruption.
2. This procedure is mandatory and applies to all companies within the Acerinox Group, which will adopt it through their respective governing bodies, and, therefore, applies to all members of the Group, regardless of the position they hold or their geographical location.
3. This procedure applies to all whistleblowers, related parties, and persons concerned by the report, as set out in the Whistleblowing Channel Policy. The scope of the procedure also covers all reports that may be raised by any whistleblower.

## **II. PROCEDURE FOR THE HANDLING OF REPORTS**

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### **A. Receipt of reports**

#### Means of receipt:

1. Reports may be made anonymously or not, and the confidentiality of the data of the whistleblower, related parties and the person concerned by the report shall be protected in all cases.
2. The channels available to whistleblowers for the reporting of reports, both internally and externally, and the protection measures for the subjects involved are described in the Acerinox Group's Whistleblowing Channel Policy.

### Receipt of reports:

1. The report will be received by the Whistleblowing Channel Manager, who will process it in accordance with this procedure. Depending on the Acerinox Group company affected by the reported facts and the circumstances of the case, the Whistleblowing Channel Manager may refer the report to the relevant Local Compliance Coordinator.
2. If the report is received by any other means (e.g. a report to an immediate supervisor), the information shall be forwarded immediately to the Whistleblowing Channel Manager so that it can be processed in accordance with this procedure.
3. Reports received orally will be documented in one of the following ways:
  - By recording the conversation in a secure, durable and accessible format or
  - Through a complete and accurate transcript of the conversation made by the staff responsible for handling it.
4. Without prejudice to the whistleblower's rights under personal data protection legislation, they will be given the opportunity to check, correct and accept the transcript of the conversation by signing it.
5. Upon receipt of the report, the Whistleblowing Channel Manager will record the report in the Record Book.

### Acknowledgement of receipt:

1. Upon receipt of the report, an acknowledgement of receipt will be sent to the whistleblower by the same means by which the report was received within seven (7) days of the date of receipt.
2. In the acknowledgement of receipt, the whistleblower will be informed that their identity will be kept confidential and that it will not be disclosed to the persons concerned by the report or to third parties.

## **B. Assessment**

### Assessment of the report:

1. Once a report has been received and recorded or a procedure has been initiated ex officio, it will be assessed by the Code of Conduct Monitoring Committee, of which the Whistleblowing Channel Manager is a member, or, where appropriate, by the Local Compliance Coordinator.

2. Where the report is insufficient, incomplete, or does not provide the necessary details to enable a case to be opened, a notification may be sent to the whistleblower requesting the necessary additional information.
3. If the whistleblower includes data of a third party (e.g. witnesses) in the report, the third party shall also be informed of the relevant personal data protection issues within the maximum time limit.
4. Once the report has been assessed, the Code of Conduct Monitoring Committee or, where appropriate, the Local Compliance Coordinator, shall decide whether it is necessary to adopt precautionary measures, proposing their adoption to the person or body with competence in the matter.

#### Admission or dismissal of the reports:

1. The reasons for accepting or dismissing a report shall be documented in the minutes of the meeting of the Code of Conduct Monitoring Committee or, where applicable, the Local Compliance Coordinator.

#### Appointment of an investigator:

1. Once the report has been assessed, the Code of Conduct Monitoring Committee or, where appropriate, the Local Compliance Coordinator, in consultation with the Whistleblowing Channel Manager, will appoint an investigator for the case, taking into account the subject matter and the specific needs of the breach reported. The gender of the whistleblower will be taken into account when appointing an investigator if the background of the report is gender-related.
2. Depending on the nature and subject matter of the report and the specific needs or complexity of the facts, all or part of the investigative work may be entrusted to an employee of the Group or to an external third party expert.

### **C. Handling of the report**

#### Investigation of the report:

1. Once the report has been admitted for processing, the whistleblower (and, where appropriate, the third parties involved) has been notified and a file has been opened, the investigation will be carried out in accordance with criteria of impartiality, speciality and knowledge of the matter.
2. The investigation may be internal, external or both, ensuring in all cases the independence and confidentiality of the investigation, both in substance and in form.

3. The investigation will be aimed at obtaining sufficient elements to form an opinion on the facts reported and the drafting of the relevant investigation report and findings, and involves, among others, the following actions:
  - Communication to the person concerned by the report of the actions or omissions attributed to them within the established time limit, unless the time limit has to be extended for duly justified reasons in order to ensure the proper completion of the investigation. The person concerned by the report shall also be provided, orally or in writing, with a summary of the facts for which the investigation is being carried out so that they may provide whatever explanations and evidence they deem appropriate to justify their position on the facts under investigation. In the summary, the confidentiality of the whistleblower shall be guaranteed at all times; therefore, circumstances that would make them identifiable to the person concerned by the report will be omitted.
  - Hearing of the person concerned by the report.
  - Conduct of interviews with the whistleblower, the person concerned by the report and related parties to corroborate the existence of a breach in the Acerinox Group. Minutes of the sessions and interviews held in the course of the investigation will be taken at the end of each meeting and signed by all those present at the meeting.
4. Any other investigative steps may be taken or any other means of evidence may be provided, as deemed appropriate.

#### **D. Conclusion**

##### Report on the report:

1. Once the previous phase has been completed, the Whistleblowing Channel Manager or, where appropriate, the Local Compliance Coordinator will draw up a Report on the investigation, concluding whether there has been a breach and, where appropriate, proposing whatever punitive or remedial measures they deem appropriate to the relevant body. The report will be approved by the Code of Conduct Monitoring Committee. The Chief Executive Officer of Acerinox, S.A. will be informed of its decisions.
2. If the investigation was conducted by the Local Compliance Coordinator, the latter will submit their report and proposed measures to the Committee, which will decide whether to approve or modify it in light of the circumstances.

##### Resolution of the report:

1. Where a breach is found to have occurred, the organisation shall, at the request of the Committee:
  - Impose or propose appropriate measures or penalties.

- Propose the referral of cases to the relevant authorities, whenever appropriate, and forward the information immediately to the Public Prosecutor's Office when the facts could be indicative of a criminal offence. If the facts affect the financial interests of the European Union, the case will be referred to the European Public Prosecutor's Office. The decision to refer the case to the relevant authorities will be made by the Chief Executive Officer of the Acerinox Group.
  - Record and document agreed actions in the Record Book.
  - Where appropriate, maintain or revoke precautionary measures.
2. The file will then be blocked to prevent further processing.

Maximum resolution period:

1. The maximum time limit for following up on the report shall not exceed three (3) months from receipt of the report, except in cases of particular complexity requiring an extension of the time limit, in which case it may be extended by up to a maximum of a further three months.

### **III. VALIDITY AND DEVELOPMENT**

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1. This procedure may be adapted to local legal requirements in the different countries in which the Acerinox Group operates. These adaptations, which shall not contravene the provisions of the Whistleblowing Channel Policy, will be approved by the Chief Executive Officer of Acerinox, S.A. at the proposal of the Compliance Director, and the Audit Committee shall be informed of said adaptations.

### **IV. CONSEQUENCES OF NON-COMPLIANCE**

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1. All persons to whom this procedure applies are obliged to comply with its contents. In the event that a breach of the provisions of the procedure is identified, it can and should be brought to the attention of the organisation through the whistleblowing channel.
2. If a breach of the provisions is confirmed, appropriate disciplinary (in the field of employment) or contractual (in business relations with third parties) measures will be taken.

## V. PUBLICATION AND ENTRY INTO FORCE

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1. This Procedure is distributed and made available to all members of the organisation through its publication in the standards register (ACERINORM).
2. Similarly, the Acerinox Group, if deemed necessary, may make this Procedure available to its business partners and third parties through the website [www.acerinox.com](http://www.acerinox.com)

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**Written by:** Compliance Director

**Reviewed by:** Secretary General

**Approved by:** Board of Directors of Acerinox, S.A.

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## ANNEX I

### Template for acknowledgement of receipt to the whistleblower

Dear reporting person,

We confirm receipt of your communication and thank you for using the ACERINOX Group whistleblowing channel.

The reported facts will be assessed. If additional information is required for the investigation of the facts, we will request it through this tool. We therefore ask you to access the Channel regularly to view the status of the procedure.

Both your personal data and the data contained in the communication will be processed in accordance with personal data protection regulations. The information provided in the communication will be treated in accordance with the guarantees of confidentiality, follow-up, investigation and non-retaliation provided for by Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law, and by the local legislation transposing the Directive.

After the facts have been investigated, the conclusions reached and the measures to be taken, if any, will be communicated to you through this channel.

We take this opportunity to remind you that the guarantee of confidentiality applies equally to all parties to the procedure and, consequently, the dissemination of any of the points contained in the communication, especially those relating to personal data or that enable the identification of the persons affected by it, constitutes a serious infringement.

Thank you again for using this channel.

Yours sincerely