

Whistleblowing Policy for Spain

Public Document

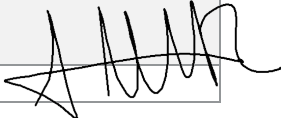
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DOCUMENT OWNER

The HR Manager Spain/Site Administration Coordinator is the owner of this document and is responsible for ensuring that this procedure is reviewed in line with the review requirements of the ATG Quality Management System (QMS) and Information Security Management System (ISMS) and the applicable legislation.

DOCUMENT CHANGE LOG APPROVAL & AUTHORIZATION

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DISTRIBUTION

Name	Job Title/Organization
All employees in Spain	

APPLICABLE DOCUMENTS

Title of document	Reference
QMS	
ISMS	
Employee Disciplinary Procedure for ES	ATG-ES-POL-HR-23-02483
Disciplinary Procedure for Security Incidents	ATG-ISMS-DOC-A6-4-1
Whistleblower Privacy Notice	ATG-ISMS-DOC-A05-34-9

Table of Contents

1.	Introduction & scope.....	5
1.1	Criminal or administrative offense	5
1.2	Violation of European Union law	5
1.2.1	Public procurement	5
1.2.2	Financial services, products and markets, prevention of money laundering and terrorist financing.....	6
1.2.3	Product safety and product compliance	6
1.2.4	Transport safety.....	6
1.2.5	Environmental protection	6
1.2.6	Radiation protection and nuclear safety	6
1.2.7	Food and feed safety, animal health and welfare	6
1.2.8	Public health	6
1.2.9	Consumer protection.....	6
1.2.10	Protection of privacy and personal data and security of network and information systems	6
1.2.11	Breaches affecting the financial interests of the EU	6
1.2.12	Infringements related to the internal market of the EU	7
2.	Responsibilities.....	7
3.	Definitions	7
4.	General Principles.....	8
4.1	Key principles	8
4.1.1	Confidentiality safeguards	8
4.1.2	Protection against retaliation	8
4.1.3	Anonymous reporting.....	9
4.1.4	The investigation process	9
5.	Reporting Process.....	9
5.1	Accessing the Reporting Tool.....	9
5.2	Anonymous Reporting Option	9
5.3	Submission of Report	9
5.4	Confidentiality and Security	10
5.5	Confirmation of Receipt	10
5.6	Tracking and Follow-Up.....	10
6.	Investigation Process.....	11
6.1	Objectives.....	11
6.2	Relevant Documents	11
6.3	Other Sources of Information	11
6.4	Engagement of external experts	11
6.5	Findings	11
7.	Follow up and resolution.....	11
7.1	Review and Approval	11
7.2	Decision-Making.....	12



7.3	Implementation of Corrective Actions.....	12
7.4	Follow-Up and Monitoring.....	12
7.5	Communication.....	12
7.6	Documentation and Recordkeeping	12
8.	Reporting to an external channel: Independent Authority for Whistleblower Protection (AIPI) or through regional authorities or bodies.....	12
9.	Compliance.....	13
10.	Annex 1.....	14
11.	Annex 2.....	17

1. Introduction & scope

The purpose of this policy is to establish a framework that encourages employees and other stakeholders to come forward with information on any potential wrongdoing, misconduct, or unethical behavior within ATG Science & Engineering S.L. (hereafter referred to as ATG or the Company). By providing a secure and confidential channel for reporting, we aim to identify and address issues promptly, protecting the well-being of the company and its employees. This policy is fully compliant with EU Whistleblower Directive (EU)2019/1937 and adheres to the provisions outlined in the Law 2/2023, of 20th February, on the protection of persons who report regulatory infringements and the fight against corruption.

This policy applies to anyone who, in the context of their work, reports a suspicion of wrongdoing within ATG in or related to Spain. It is designed to encourage the reporting of concerns in good faith without fear of retaliation.

A wrongdoing is considered to be in the public interest when it affects interests beyond those of individuals involved and extends beyond personal conflicts or individual issues. This means that the nature and scope of the issues or conflicts must go beyond mere individual interests. Additionally, the wrongdoing must either demonstrate a pattern or structural nature, or it must be sufficiently serious or extensive to impact the public interest.

The Whistleblower must have a working or professional relationship with the organization to which the suspicion is related. This is typically an employee, i.e. a person with an employment contract, but that is not necessary. A whistleblower can therefore also be a self-employed person (e.g. a consultant, freelancer, contractor, or supplier), director, shareholder, intern, employee of a business partner etc. What matters is that the whistleblower is going to perform, is performing or has performed activities for ATG. A former employee or another person whose working relationship has ended but also job applicants and other people whose working relationship has yet to start are then included under this concept.

In accordance with Spanish law, these persons may blow the whistle if they have reason to believe there is a wrongdoing within ATG or one of ATG's business partners:

1.1 Criminal or administrative offense

Suspected actions or omissions that may constitute a serious or very serious criminal or administrative offense. In any case, all those serious or very serious criminal or administrative offenses that imply economic loss for the Public Treasury or Social Security will be considered as included.

1.2 Violation of European Union law

1.2.1 Public procurement

Suspected irregularities or fraudulent activities related to contracts funded by the EU fall within this category. Any indications of corruption, bribery, or favoritism in the awarding or execution of EU-funded contracts.

1.2.2 Financial services, products and markets, prevention of money laundering and terrorist financing

Suspicious of misconduct, non-compliance, or fraudulent activities within financial services, products, and markets regulated by EU directives. This includes breaches related to banking, insurance, investment services, securities markets, and the prevention of money laundering and terrorist financing.

1.2.3 Product safety and product compliance

Any concerns regarding the safety, quality, or compliance of products with EU regulations. This includes suspicions of defective or non-compliant products that pose risks to consumers' health or safety.

1.2.4 Transport safety

Suspected violations or risks to traffic safety, including non-compliance with EU regulations on vehicle standards, road infrastructure, transportation services, and road safety measures.

1.2.5 Environmental protection

Suspicious of activities or practices that violate EU environmental regulations or pose risks to environmental conservation and sustainability. This includes incidents of pollution, improper waste management, habitat destruction, or biodiversity loss.

1.2.6 Radiation protection and nuclear safety

Suspected breaches of EU regulations on radiation protection and nuclear safety, including incidents involving nuclear facilities, radioactive materials, and radiation-emitting devices.

1.2.7 Food and feed safety, animal health and welfare

Concerns regarding food safety, feed safety, and the health and welfare of animals within the EU's agri-food sector.

1.2.8 Public health

Suspicious of threats to public health arising from breaches of EU regulations on healthcare, pharmaceuticals, medical devices, disease control, or health standards.

1.2.9 Consumer protection

Suspected violations of EU consumer protection laws, including unfair commercial practices, misleading advertising, product labeling discrepancies, or breaches of consumer rights.

1.2.10 Protection of privacy and personal data and security of network and information systems

Concerns related to breaches of EU data protection laws, privacy violations, unauthorized access to personal data, or inadequate cybersecurity measures.

1.2.11 Breaches affecting the financial interests of the EU

Suspected irregularities, fraud, or misuse of EU funds, subsidies, grants, or resources that impact the financial interests of the EU.

1.2.12 Infringements related to the internal market of the EU

Suspected violations of EU rules governing the internal market, including competition law, free movement of goods, services, capital, and persons.

These reasons provide guidance to employees on the types of concerns they can report under the Whistleblower policy, ensuring alignment with Spanish legal requirements and EU Law, and promoting accountability and integrity within the Company. The suspicion must be based on reasonable grounds, which arise from the knowledge that the Whistleblower has acquired from the Company as an employee or arise from the knowledge that they have acquired in a professional context with the Company.

Each report will have to be assessed on whether there is wrongdoing within the meaning of the law. The public interest is at stake, as required, if the act or omission does not merely affect personal interests and there is either a pattern or structural character or the act or omission is serious or extensive.

2. Responsibilities

Title	Responsibilities <i>(In addition to tasks & responsibilities described in the job description)</i>
HR Manager	Owner of this document, responsible for ensuring that this procedure and related actions are conducted as described, responsible for updating of the procedure and related actions, in order to reflect the changes and requirements within the organization or as a result of external factors.
Whistleblowing Case Manager	Jose Antonio Moya Asensio, HR Manager Spain. Responsible for receiving and managing internal reports received through whistleblowing tool, as well as for conducting the related internal investigation.
Legal & Contract Manager	Provides legal advice to the Whistleblowing Case Manager during the whole process.
Works Council in Spain	Advisory and support functions for the whistleblower.

3. Definitions

Title	Description
Whistleblower	Any individual who reports concerns about misconduct, illegal activities, or violations of company policies
Retaliation	Any adverse action taken against a whistleblower in response to their disclosure

Title	Description
Whistleblower tool	Secure online reporting tool. Currently EQS Integrity Line

4. General Principles

4.1 Key principles

The Whistleblowing policy is based upon the following key principles:

- confidentiality safeguards
- protection against retaliation
- anonymous reporting
- objective investigation of reports

4.1.1 Confidentiality safeguards

The Company is committed to maintaining the confidentiality of whistleblowers to the extent possible, in compliance with applicable law, including the General Data Protection Regulation (GDPR), and the need to conduct a thorough investigation.

The Whistleblowing Privacy Notice, ref. ATG-ISMS-DOC-A05-34-9 can be found on Stargate in the ATG Knowledge Base, but also on the ATG Website at <https://www.atg-europe.com/privacy-statement/>.

4.1.2 Protection against retaliation

The Company strictly prohibits retaliation against whistleblowers in accordance with the EU Whistleblower Directive and the Dutch Whistleblower Protection Act. Retaliation shall not take place in any form, including but not limited to suspension, dismissal, demotion, withholding promotion, a negative review, a written reprimand, reduction of wages, change of work location, refusal to provide a reference, libel or slander, bullying, harassment and exclusion. This also applies to natural persons and legal persons supporting a whistleblower.

Even if the whistleblower has violated rules or obligations, they are not held accountable if they reasonably believed it was essential to contravene those rules to expose a breach and had reasonable grounds to believe the accuracy of the information provided with the exception of information affecting classified information (where no legal protection is provided to the individual). The burden of proof rests with the Company to demonstrate otherwise.

Whistleblowers, involved parties, and individuals assisting a whistleblower are entitled to legal aid. The Law 2/2023, of 20th February, on the protection of persons who report regulatory infringements and the fight against corruption provides a system of subsidized legal assistance for individuals or legal entities with insufficient financial means.

4.1.3 Anonymous reporting

Anonymous reporting can be done online via [EQS Integrity Line Tool for ATG](#), ensuring confidentiality and direct communication with designated Whistleblowing Case Manager responsible for handling reports. This communication can occur without revealing the reporter's identity.

4.1.4 The investigation process

Upon receiving a report through a web-based reporting tool. The Whistleblowing Case Manager will initiate an internal investigation. The investigation will focus on identifying and addressing reported concerns, ensuring compliance with company policies and legal requirements in accordance with the procedures outlined in the Law 2/2023, of 20th February, on the protection of persons who report regulatory infringements and the fight against corruption.

5. Reporting Process

Employees, contractors, consultants, suppliers, and other stakeholders are encouraged to report concerns about unlawful activities, unethical behavior, fraud, or any other wrongdoing within ATG, using the designated online reporting tool. This reporting procedure ensures confidentiality, security, and transparency in handling reported concerns. Whistleblowers can also consult an external advisor (e.g. a lawyer) for advice and support (see also section 4.1.2).

5.1 Accessing the Reporting Tool

Whistleblowers can access the online reporting tool via this link: [EQS Integrity Line Tool for ATG](#). ATG encourages all interested persons to use this tool for whistleblowing purposes to ensure the correct record-keeping. Reports presented to the wrong person or submitted to the wrong Whistleblowing channel (ATG Group has 3 channels) must be transferred within seven days of its receipt to the correct Whistleblowing Case Manager, giving simultaneous notice of the transmission to the whistleblower. The report will be received and handled by the relevant Whistleblowing Case Manager (or in their absence by another Whistleblowing System Manager within ATG).

5.2 Anonymous Reporting Option

The online reporting tool includes an option for anonymous communication via an encrypted connection. When using the tool, the IP address and current location of the whistleblower are not stored at any time. After sending a report the whistleblower receives login details to access to the tool's inbox so that they can continue to communicate with the Case Manager in a secure and anonymous way.

5.3 Submission of Report

Whistleblowers are required to fill out the necessary fields in the reporting tool with details of their concerns. This includes providing a description of the incident, relevant dates, names of individuals involved (if known), and any supporting evidence or documents. The report may be either in writing or in the form of a voice message recorded in the tool. In case anonymity is selected, the tool will automatically change the voice in the recording so that it is unrecognizable.

The whistleblower is strongly encouraged to avoid including unnecessary personal data that is not directly relevant or needed for the reporting. While providing relevant information is crucial for the investigation process, the whistleblower should refrain from disclosing personal data beyond what is essential for the investigation and resolution of the reported concern.

The Whistleblower also has the right to ask for an in-person or videoconference meeting in the tool. ATG will arrange the meeting within a reasonable time. However, in this case it is of course impossible to report anonymously. In such a case, the relevant Whistleblowing Case Manager will make notes of the meeting, which the Whistleblower may comment on and, once ready, confirm with their signature.

The report will be received and handled by the relevant Whistleblowing Case Manager (or in their absence by another Whistleblowing Case Manager within ATG).

5.4 Confidentiality and Security

ATG is committed to maintaining the confidentiality and security of the information submitted through the reporting tool. Measures are in place to protect the whistleblower's identity, ensuring that their confidentiality is respected throughout the investigation process. The Company takes measures to ensure that every person who received confidential information in relation to a report maintains secrecy.

Confidential information includes e.g. the identity of the Whistleblower, the identity of persons named in the report and trade secrets. Personal data which are manifestly not useful for processing of a specific report are not collected, or if collected accidentally, are immediately deleted.

In cases where an investigation into the reported wrongdoing is initiated, it may be necessary to disclose the identities of individuals identified as wrongdoers or witnesses in the report. This disclosure is essential for conducting a thorough investigation and may be required for disciplinary proceedings or other corrective actions. Such disclosure will be handled with the utmost confidentiality and discretion, limited only to those individuals directly involved in the investigation process. However, the affected individuals must never learn the identity of the whistleblower.

5.5 Confirmation of Receipt

Whistleblowers will receive acknowledgment of receipt within seven days of submitting their report. This acknowledgment confirms that the concern has been received and will be investigated accordingly.

5.6 Tracking and Follow-Up

Whistleblowers can track the status of their report through the online reporting tool. They are encouraged to provide any additional information or updates related to their concerns, either proactively or upon request of the Whistleblowing Case Manager.

The Whistleblower shall get information on the evaluation of their report, including steps (to be) taken as a result, as soon as possible but at the latest within three months from confirmation of receipt of the report. In cases of

particular complexity requiring an extension of the time limit, this deadline may be extended up to a maximum of three additional months. Even if no further follow-up is given to the report, the Whistleblower will be informed of this and the reasons for this decision will be given.

6. Investigation Process

For the purpose of ensuring thoroughness and clarity throughout the investigation process, an investigation plan will be drafted. The investigation plan encompasses the following steps:

6.1 Objectives

- Determine the facts surrounding the reported concerns. Identify individuals involved in the reported concerns.
- Assess the impact of the reported concerns on the organization.
- Recommend corrective actions to prevent recurrence and mitigate risks.

6.2 Relevant Documents

- Review documents, records, or other sources of information that may provide evidence or context related to the reported concerns.

6.3 Other Sources of Information

- Consider additional sources of information that may be relevant to the investigation, such as surveillance footage or system logs.

6.4 Engagement of external experts

- Engage forensic experts if necessary to conduct specialized examinations.

6.5 Findings

- Prepare investigation findings detailing the findings, conclusions, and recommendations upon completion of the investigation.

7. Follow up and resolution

After the investigation are drafted, ATG will take the following steps to address the reported concerns.

7.1 Review and Approval

The investigation findings will be submitted to the HR Director to assess the findings, conclusions, and recommendations and to decide on further action. The Legal & Contract Manager will support the HR Director.

7.2 Decision-Making

Based on the findings and recommendations outlined in the final report, decisions will be made regarding any necessary corrective actions. If the outcome of the investigation determines that disciplinary measures are justified, the Company's Employee Disciplinary Procedure (ATG-IMS-DOC-07-ATG) or the Disciplinary Procedure for Security Incidents (ATG-ISMS-DOC-A6-4-1) will be applied, as appropriate. The initial investigation already performed under this procedure may then form part of the investigation under the Disciplinary Procedure.

7.3 Implementation of Corrective Actions

Appropriate corrective actions will be implemented to address any identified issues or deficiencies, which may involve updating policies and procedures, improving internal controls, or making organizational changes.

7.4 Follow-Up and Monitoring

ATG will follow up on the implementation of corrective actions to ensure they are effectively addressing the reported concerns, with regular monitoring and review processes established to track progress and identify any ongoing risks or issues.

7.5 Communication

The outcome of the investigation and any actions taken as a result will be communicated to relevant stakeholders, including the Whistleblower (if known) and other employees who may have been impacted by the reported concerns. Additionally, in cases where the facts could constitute a crime, the information should be forwarded immediately to the Public Prosecutor. In the event that the facts affect the financial interests of the European Union, the information should be sent to the European Public Prosecutor's Office.

Furthermore, external stakeholders, such as regulatory bodies, government agencies, or legal advisors, may also be informed as necessary to ensure compliance with legal obligations and facilitate cooperation in resolving issues.

7.6 Documentation and Recordkeeping

Detailed documentation of the investigation process, including the final report and any actions taken, will be maintained in accordance with the organization's recordkeeping policies and any applicable legal requirements.

8. Reporting to an external channel: Independent Authority for Whistleblower Protection (AIPI) or through regional authorities or bodies

Whistleblowers are encouraged to first report any suspicion of wrongdoing to the Company. In doing so, the Company has the opportunity to address the report immediately and stop any misconduct as quickly as possible, while also implementing measures to prevent future wrongdoing. However, it is not mandatory to report internally first. If, for any reason, the Whistleblower prefers to report directly to an external reporting point, they may do so. They can report their concerns to an authority with jurisdiction over the subject of the suspected wrongdoing, such as an inspection service or regulatory body. If they choose to report externally, they are entitled to the same

protection as with an internal report. Please see Annex 1 with the investigation procedure of the [Regional authority](#) and Annex 2 with the list of the competent authorities to receive reports.

Note: The main authority for receiving reports externally is the [Antifraud office in Catalonia](#). The procedure for reporting to the authorities or bodies may involve additional steps or requirements, which should be followed as per their guidelines. The authority receiving the report may forward it to another authority if that other authority is competent in the policy area of the report. See Annex 1

9. Compliance

The Quality management Team will verify compliance with this policy through various methods, including but not limited to, business tool reports, internal and external audits.

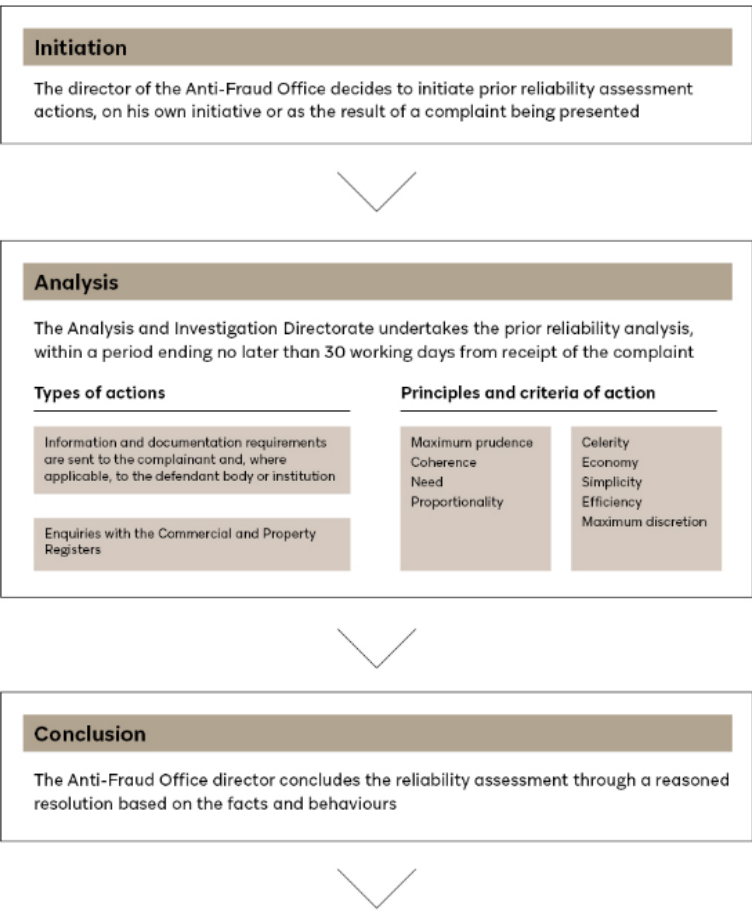
10. Annex 1

The Anti-Fraud Office in Catalonia acts ex-officio on its own initiative, or as the result of a complaint, or by virtue of a reasoned request from a public institution or authority. After verifying reliability of the circumstance, among other actions it can undertake the following:

- Conduct personal interviews with anyone who may provide information relevant to the investigation, or with those people who, as the actions unfold, may become implicated in the matter under investigation.
- Access any information in the possession of public bodies or agencies and public or private natural or legal persons affected by the investigation proceedings.

Investigations are governed by the criteria of celerity, economy, simplicity, efficiency and maximum discretion.

1—Analysis phase



Result of the prior reliability assessment actions

The Anti-Fraud Office director's resolution can produce different results

Non-admission

The circumstance reported is not the objective, subjective and/or territorial competence of the Anti-Fraud Office, or is unreliable

No further action

No action and/or behaviour is found that warrants investigation. The sense of the resolution is communicated to the complainant

Interruption

The reported circumstance is the subject of investigation by the Public Prosecution Service, judicial police or criminal law enforcement authority

Investigation

The reported circumstance is considered reliable and falls within the scope of action and functions of the Anti-Fraud Office

2—Investigation phase

Initiation

The director of the Anti-Fraud Office issues a resolution initiating the investigation

Investigation

The Analysis and Investigation Directorate conducts the investigation, usually within a term of six months

Types of actions

Information and documentation requirements

Personal interviews

Inspection visits

Enquiries with the Commercial and Property Registers through the Anti-Money Laundering Registration Centre

Principles and criteria of action

Maximum prudence
Coherence
Need
Proportionality

Celerity
Economy
Simplicity
Efficiency
Maximum discretion

Conclusion

The Anti-Fraud Office director concludes the investigation through a reasoned resolution

Result of the actions

The Anti-Fraud Office director's resolution can produce different results

Reasoned report

on confirmed irregularities, possible liabilities and non-validity of the administrative provisions or actions

Recommendations

for shortcomings or administrative practices where improvements are necessary

Notification

of possible disciplinary or accounting liabilities, or any other administrative liability

of alleged criminal liabilities

No further action

when there is no evidence of liabilities or irregularities, shortcomings or administrative practices where improvements are necessary

Investigated entity

Report on measures adopted

Investigated entity

Competent authority

Public Prosecution Service or judicial authority

11. Annex 2

External Reporting Channel in Spain

In Spain you can address reports on possible misconduct to the “Autoridad Independiente de Protección del Informante, A.A.I.”, authority granted with the functions of external reporting channel according to Law 2/2023, of February 20.

External Reporting Channel in Catalonia

In the Catalan region, you can address your report to the “Oficina Antifrau de Catalunya”, the body to which Law 3/2023, of March 16, has provisionally assigned the functions of an external reporting channel.