

INTERNAL REPORTING SYSTEM OF

gam 



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1 INTRODUCTION

The purpose of the GAM Internal Reporting System (hereinafter, “**IRS**”) is to protect natural persons who are aware of any of the actions or omissions stipulated in this document (in the sections below) and communicate these using the channels enabled for this, under the protection of the provisions of Law 2/2023, of 20 February, governing the protection of persons who report offences against regulations and the fight against corruption (hereinafter, “**Law 2/2023**”).

The GAM IRS is also included in the Crime Prevention Model, approved on 23 June 2016 by the Board of Directors of GENERAL DE ALQUILER DE MAQUINARIA, S.A.

2 SCOPE

The IRS is applicable to the following categories of people (hereinafter, the “**Whistleblowers**”):

- a) All employees of GAM.
- b) Any person who has a contractual relationship with GAM.
- c) Shareholders, interested parties and any person belonging to the governing body of any of the companies that make up the GAM Group.
- d) Any person who works for or under the supervision and management of contractors, subcontractors and suppliers of GAM.
- e) It shall also be applicable to any person who communicates or discloses information on offences which is obtained in the framework of an employment relationship that has already come to an end, volunteers, interns, workers in training periods irrespective of whether they receive a salary or not, as well as any person whose employment relationship has not yet begun, in cases in which information on offences has been obtained during the selection or pre-contractual negotiation process.

For the purpose of the IRS, GAM* shall be understood as all the companies over which GENERAL DE ALQUILER DE MAQUINARIA, S.A. has or may have control, either directly or indirectly. Control is understood as:

2 SCOPE

- a) Holding the majority of the voting rights;
- b) The power to appoint or dismiss the majority of members of the governing body; or
- c) The power to exercise, by virtue of agreements with third parties, the majority of the voting rights.

The GAM IRS makes it possible for all Whistleblowers to communicate the actions or omissions indicated below, provided that the offence can be effectively dealt with and the Whistleblower believes that there is no risk of reprisal:

- Any actions or omissions that may constitute infringements of any laws which are applicable to GAM, in particular:
 - Actions or omissions which may constitute infringements of European Union Law, pursuant to the provisions in Article 2 of Law 2/2023.
 - Actions or omissions which may constitute a serious or very serious criminal or administrative offence. In any case, any serious or very serious criminal or administrative offences which entail financial damage for the Treasury and for Social Security shall be understood to be compromised.
- Any infringements or omissions of the internal Policies, Codes and Processes of GAM.

¹The provisions of Article 11 of Law 2/2023 are applicable to this IRS, since GAM makes up a group of companies for the purposes of the provisions of Article 42 of the Commercial Code.

3 REPORTING OFFENCES

a) Internal channel

The Whistleblowers may submit communications within the scope of the IRS and of Law 2/2023 in writing or verbally, or by both means. When the Whistleblower submits the communication, the aforementioned may indicate a postal address or secure e-mail address in order to receive notifications about the process.

All Whistleblowers have a mailbox (Whistleblowing Channel) at their disposal, by means of which they will be able to send communications regarding the offences indicated above, and this may be accessed via the GAM website.

The mailbox (which permits both written and oral communication) is integrated in the whistleblower software, meaning the Whistleblower can submit information and reports confidentially or anonymously, as they choose. In any case, all communications and reports shall be processed in a confidential and secure way.

Alternatively, and with the same guarantees of confidentiality as stipulated above, the Whistleblowers may also submit their reports by means of a letter addressed to:

GENERAL DE ALQUILER DE MAQUINARIA, S.A.

FAO: [Compliance Officer]
Edificio GAM
Carretera de Tiñana, número 1
33199, Granda, Siero

3 REPORTING OFFENCES

In the event of any communication concerning the Compliance Officer, the Whistleblowers must submit their communications directly to the Appointments, Payments and Sustainability Committee of GENERAL DE ALQUILER DE MAQUINARIA, S.A. by means of a letter addressed to:

GENERAL DE ALQUILER DE MAQUINARIA, S.A.

FAO: [Presidente de la Comisión de Nombramientos,
Retribuciones y Sostenibilidad]
Calle Zurbarán, 9
28010, Madrid

Furthermore, the Whistleblowers may request a face-to-face meeting to report or communicate any reportable event. In this case, the Whistleblower shall be warned that communication will be recorded, and information shall be given on the processing of their data.

Any verbal communications, including those made in face-to-face meetings, over the telephone or by means of voice messaging systems, must be documented in any of the ways listed below:

- (i) Recording the conversation in a secure, long-lasting and accessible format.
- (ii) A full and accurate transcription of the conversation made by staff.

3 REPORTING OFFENCES

Any personal data provided by the Whistleblower shall be collected confidentially by GENERAL DE ALQUILER DE MAQUINARIA, S.A. while fulfilling the requirements enforced by the data protection laws in force.

In general terms, the Compliance Officer is responsible for managing the communications received (with the exception of the provisions for communications concerning said Compliance Officer).

b) External channel

Without prejudice to what is stipulated in the section above, all Whistleblowers have the External Reporting Channel of the Independent Authority for Whistleblower Protection (hereinafter, AAI) at their disposal in order to submit information on any actions or omissions within the scope of this IRS and of Law 2/2023.



4 PARTY RESPONSIBLE FOR THE INTERNAL REPORTING SYSTEM

The party responsible for the IRS in GAM is its Compliance Body, in accordance with the definition of this body in section 8 of the GAM Crime Prevention Model. The Compliance Body is made up of a single member (Compliance Officer), whose term of office is indefinite.

The Compliance Officer has been appointed by the Board of Directors of GENERAL ALQUILER DE MAQUINARIA, S.A. (as parent company of GAM) subject to a proposal from the Appointments, Payments and Sustainability Committee.

The Compliance Officer shall perform their duties independently and autonomously with regard to the other GAM bodies, and they may not receive instructions of any kind on how these should be exercised, having all the human and material resources needed to carry their duties out.

This control and monitoring task has been entrusted to the compliance body, which has been provided with enough autonomy in terms of both power of control and initiative.



5 WHISTLEBLOWER PROTECTION GUARANTEES

GAM shall implement all the protection measures listed under Heading VII of Law 2/2023, which is expressly referred to by this section.

Any Whistleblowers who communicate or disclose the offences provided for in the IRS, pursuant to Law 2/2023, shall be entitled to protection in the following circumstances:

- (i) They have reasonable cause to think that the information given is true at the time of communication, even if no conclusive evidence is provided.
- (ii) The information has been communicated or disclosed in accordance with the requirements stipulated in the IRS and in Law 2/2023.

GAM expressly prohibits any actions that constitute a reprisal, including threats and attempts of reprisal against any person who submits a communication in accordance with the provisions of the IRS and Law 2/2023.

To this end, reprisal is understood as any action or omission which is prohibited by law, or which directly or indirectly gives rise to unfavourable treatment, putting anyone suffering from the aforementioned at a particular disadvantage in relation to others in the employment or professional context, solely due to their position as a Whistleblower, or for having disclosed information to the public.

Any Whistleblower who considers their rights to be infringed as a result of them communicating or disclosing information, once a period of two years has passed, may

5 WHISTLEBLOWER PROTECTION GUARANTEES

request protection from the competent authority which, as an exception and on justified grounds, may extend the protection period, subject to a formal interview with any persons who may be concerned.

Likewise, GAM guarantees access to the support measures stipulated in Article 37 of Law 2/2023 for the Whistleblowers.

It shall not be considered that any Whistleblowers who communicate or disclose information to the public about the actions or omissions included in the IRS and in Law 2/2023 have broken any restriction regarding disclosure of information. Furthermore, the aforementioned shall not be held responsible in any way for communicating or disclosing information to the public, provided that they had reasonable cause to think that communicating or disclosing said information to the public was necessary in order to disclose the actions or omissions subject to this IRS and Law 2/2023.

Any persons concerned by communication of the information provided for in IRS and in Law 2/2023 shall be entitled to presumption of innocence, to defence and to access to the file in the terms stipulated in Law 2/2023, as well as to the same protection as that of the Whistleblowers, preserving their identity and guaranteeing confidentiality in relation to the facts and data of the process.

6 DATA PROTECTION

The processing of any personal data resulting from the implementation of the IRS and Law 2/2023 shall be governed by the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, of Organic Law 3/2018, of 5 December, on protection of personal data and safeguarding of digital rights, of Organic Law 7/2021, of 26 May, on protection of personal data processed for purposes of prevention, detection, investigation and prosecution of criminal offences and the execution of criminal penalties, and of this heading.

Any personal data which are not clearly relevant for processing specific information shall not be collected, or if these are collected by accident, they shall be deleted without undue delay.



7

MANAGEMENT PROCESS OF THE INTERNAL REPORTING SYSTEM (ACTION PROTOCOL FOR INCIDENTS)

In order to set out action guidelines concerning knowledge of any of the actions or omissions within the scope of the IRS and Law 2/2023, GAM has an Action Protocol for Incidents (hereinafter, the “Protocol”).

This Protocol establishes the way in which communications received by the Compliance Officer should be managed, by means of any of the internal channels enabled for this purpose, regulating the investigation process to be followed in the case of incidents, and the decisions to be made, from a pre-procedural aspect and also in the event of a criminal procedure carried out against any of the companies that make up GAM.

8 REVIEWING THE INTERNAL REPORTING SYSTEM

The GAM Internal Reporting System shall be reviewed and possibly changed:

- (i) Whenever advised in accordance with amendments to the Law or jurisprudence.
- (ii) Whenever relevant infringements of their provisions are made clear, this is advised.

Furthermore, even if none of the circumstances stated above occurs, the IRS shall be reviewed at least once every two years.





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