

## **1. Purpose**

ICBC (Europe) Branch in Spain has implemented a whistleblowing channel, in line with the precepts of Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

The purpose of this channel is to receive complaints and incidents, in a confidential manner, related to any malpractice that could constitute a breach of European Union law, of potential transcendence ICBC (Europe) Branch in Spain, as well as any action or omission that could constitute a serious or very serious criminal or administrative offence.

In accordance with the applicable regulations, the identity of the whistleblower and his/her confidentiality will be protected at all times, and adequate protection will be guaranteed against any reprisals that may be suffered.

This channel may be used, in addition to ICBC members, by any person related to the activities of the branch (temporary employees, freelancers, consultants, contractors, subcontractors or any other type of service provider), in order to report, through appropriate communication, those situations that, although not related to their actions or area of responsibility, they consider ethically questionable.

## **2. Scope of Complaints**

- Any acts or omissions that could constitute an infringement of European Union law, provided that they fall within its scope, affect financial interests and have an impact on the internal market.
- Actions or omissions that could constitute a serious or very serious criminal or administrative offence.
- Infringements of labour law
- Irregularities or inappropriate conduct, of a financial or accounting nature or relating to money laundering, data protection, internal control or any other that could lead to non-compliance with current legislation.
- Non-compliance with the Code of Conduct and/or in general with the internal rules of the ICBC (Europe) Branch in Spain.

### 3. Procedure

The communication may be sent through the following channels:

- Email: Addressed to the Head of the Internal Information System and sent to the following e-mail address: [whistleblowing@es.icbc.com.cn](mailto:whistleblowing@es.icbc.com.cn)
- Post: By post to the following postal address. Paseo de Recoletos Nº 12, 28001 Madrid. Said letter must be addressed to the Head of the Internal Information System.
- Form: By filling in the form available on the website of the ICBC (Europe) branch in Spain, where the total anonymity of the complainant can also be guaranteed.
- Link: <https://spain.icbc.com.cn/html/madridwhistleblower.html>

In addition, the possibility of using external communication channels is foreseen in Branch's Policy.

Minimum requirements for communication:

- Identification of the reporter, in the case of a non-anonymous report.
- Identification of the place where the incident occurred or is occurring.
- Identification of the persons directly involved in the reported behaviour.
- Knowledge that someone else is aware of the problem, if applicable.
- Description of the nature and characteristics of the reported issue.
- Specific or approximate time frame in which the incident occurred or has been occurring.
- How the incident was noticed or detected.
- Provide, if available, documents or files.
- Any other information that may be of value in assessing and resolving the situation.

### 4. Whistleblower safeguards

- ICBC (Europe) Branch in Spain guarantees that the identity of the reporter, as well as the situation reported, will be treated with absolute and strict confidentiality, both in the reporting process and in the eventual investigation process, in accordance with the applicable data protection regulations.

- Anonymous reports are allowed, for which the preferred channel will be the web form.
- The recipient of the complaint shall be the person in charge of the Internal Information System, who shall preserve at all times, within the limits of the investigation, the confidentiality of the information.
- ICBC (Europe) Branch in Spain guarantees that there will be no retaliation of any kind against any employee for the mere fact of having reported, in good faith, the situations described above
- The reporting person will be informed of the end of the processing of the case in question.

### ANNEX 1: Whistleblowing Report Form (external reporting)

Type of report	<input type="checkbox"/> Written report by informant  <input type="checkbox"/> Recording of conversation (e.g. physical meeting, telephone, etc.)
<b>1. Who committed the suspected violation?</b>	
1.1 Was the suspected breach that you wish to report committed by the Bank itself or an employee or other?	<input type="checkbox"/> The Bank itself  <input type="checkbox"/> An employee  <input type="checkbox"/> Other. Please specify: ..... .....
<b>2. Personal details</b>	
2.1 Would you like to remain anonymous?	<input type="checkbox"/> Yes, I would like to remain anonymous  <input type="checkbox"/> No, I would like to give my identity.
2.2 If you responded "No" to question 2.1, please provide your personal details.	Last name ..... .....
	First name ..... .....
	Entity ..... .....
	Department

	..... .....
	Current position ..... .....
	Email ..... .....
	Postal address ..... ..... ..... ..... ..... ..... ..... .....
	Telephone number ..... .....
<b>3. Consent</b>	
3.1 The Bank will not reveal your identity without first obtaining your explicit consent. However, if the Bank received a court order in the context of further investigations or subsequent judicial proceedings, the Bank is obliged by law to reveal the identity of an informant, even without the informant's explicit consent. Do you consent to the Bank forwarding your personal data to National and European Competent Authorities, if relevant to the procedure for following-up on your whistleblowing report?	<input type="checkbox"/> Yes  <input type="checkbox"/> No
<b>4. Description of the suspected violation</b>	
4.1 Occurrence date (MM/DD/YYYY)	..... .....
4.2 Is the alleged violation still on-going?	<input type="checkbox"/> Yes  <input type="checkbox"/> No

	<input type="checkbox"/> Unknown
4.3 Provide the name of the entity/person that committed the suspected violation	<div>4.1.a. Entity</div> <div>.....</div> <div>.....</div> <div>4.1.b. Employee</div> <div>Last name</div> <div>.....</div> <div>.....</div> <div>First name</div> <div>.....</div> <div>.....</div> <div>Department</div> <div>.....</div> <div>.....</div>
4.4 Provide the country where the suspected violation occurred	<div>.....</div> <div>.....</div>
4.5 Is there any other entity/country involved?	<input type="checkbox"/> Yes. Please specify: <div>.....</div> <div>.....</div> <div>.....</div> <div>.....</div> <input type="checkbox"/> No
4.6 Who are the main parties involved?	<input type="checkbox"/> The Bank <input type="checkbox"/> Individuals <input type="checkbox"/> Legal entities <input type="checkbox"/> Government Agencies <input type="checkbox"/> Other. Please specify: <div>.....</div> <div>.....</div>
4.7 Are you, or were you, associated with the party	<input type="checkbox"/> Yes. Please specify how you are, or were, associated with the party you are filing a whistleblowing report against:

involved when the alleged violation occurred?	<div>.....</div> <div>.....</div> <div>.....</div> <div>.....</div> <div><input type="checkbox"/> No</div> <div><input type="checkbox"/> Unknown</div>
4.8 What was the initial form of contact between you and the person/entity against whom you are filing this report?	<div>.....</div> <div>.....</div> <div>.....</div> <div>.....</div>
4.9 Please select the option(s) that describes your report	<div><input type="checkbox"/> Criminal activity (such as embezzlement, theft, money laundering, fraud etc.);</div> <div><input type="checkbox"/> Breaches of internal policies and procedures, customer treatment standards, etc.;</div> <div><input type="checkbox"/> Manipulating procedures / Manipulating IT systems</div> <div><input type="checkbox"/> Breaches of regulatory or legal requirements;</div> <div><input type="checkbox"/> Breaches of the financial accounting and auditing obligations;</div> <div><input type="checkbox"/> Breaches of Market Abuse Regulation, including: insider dealing, unlawful disclosure of inside information and market manipulation;</div> <div><input type="checkbox"/> Bribery and corruptions practices;</div> <div><input type="checkbox"/> Altering or removing remitter of beneficiary information in payment instructions to avoid the detection of sanctioned individuals, entities or jurisdictions;</div> <div><input type="checkbox"/> Other risks or dangers at work including IT security;</div> <div><input type="checkbox"/> Behavior endangering the staff health and safety</div> <div><input type="checkbox"/> Other. Please specify:</div> <div>.....</div> <div>.....</div> <div>.....</div> <div>.....</div> <div>.....</div>
4.10 Please describe in detail all facts pertinent to the suspected violation. Explain why you believe the facts described constitute a violation.	<div>.....</div> <div>.....</div> <div>.....</div> <div>.....</div> <div>.....</div> <div>.....</div>

	<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div>
4.11 Please detail how you came to know about the suspected activities	<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div>
4.12 If possible, please state the regulatory/legal obligation that you suspect to have been breached  <i>(e.g. legal obligation under Circular CSSF 07/307, obligation under Code of Conduct)</i>	<div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div> <div></div>
4.13 Do you know the estimated loss (value) for the Bank or parties involved?	<div><input type="checkbox"/> Yes. Please specify:</div>

	<div></div> <div></div> <div></div> <div></div> <div><input type="checkbox"/> No</div>
4.14 Do you have any evidence/documentation to support the submission of your whistleblowing report?	<div><input type="checkbox"/> Yes, I have evidence in my possession to support the submission of this whistleblowing report and can provide them.</div> <div><input type="checkbox"/> Yes, I know the existence of documents to support the submission of this whistleblowing report.</div> <div><input type="checkbox"/> No</div>
4.15 Please provide the location of all supporting materials in your possession.	<div></div> <div></div> <div></div> <div></div> <div></div>
4.16 Have you reported this matter to other persons/authorities?	<div><input type="checkbox"/> Yes. Please specify when and to whom (if known, please provide the full name and current position of the person to whom this suspected violation has been reported).</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div><input type="checkbox"/> No</div>
4.17 Have you taken any action regarding your report?	<div><input type="checkbox"/> Yes. Please specify:</div> <div></div> <div></div> <div></div> <div></div> <div></div> <div><input type="checkbox"/> No</div>



<p>4.18 Please include in this section information that you have not been able to provide elsewhere.</p>	<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>
<p><b>5. Submission of the report</b></p>	
<p><input type="checkbox"/> I have read and confirm that agree with the provisions laid out in the Whistleblowing Policy of the Bank.</p> <p><input type="checkbox"/> I agree with the content of this whistleblowing report and understand that (i) it will be assessed by the Whistleblowing Officer and (ii) it may lead to an investigation conducted by the Whistleblowing Officer as seedily and sensitively as possible in accordance with all relevant laws and regulations.</p> <p>Date of the report (MM/DD/YYYY) .....</p> <p>Signature .....</p> <p>.....</p>	
<p><b>6. Wistleblowing Officer</b></p>	
<p>Date of acknowledgment (MM/DD/YYYY) .....</p> <p>Last name .....</p> <p>...</p> <p>First name .....</p> <p>...</p>	

Department .....
.....
Position.....
.....
Signature .....
.....