

GENERAL POLICY OF THE ETHICS CHANNEL



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1. REGULATORY FRAMEWORK

According to Law 2/2023, of February 20, 2023, regulating the protection of people who report regulatory and anti-corruption infractions, also known as the law on the whistleblowing channel or the Whistleblower Protection law, companies with 50 or more employees must comply with the obligation to have a whistleblowing channel and implement this tool in organizations, following the requirements established in the regulations, so that people can safely report practices that they consider irregular and guaranteeing the confidentiality of their identity or anonymity.

This law comes from the European Directive of 2019 (2019/1937) on the safety of those who report breaches of European Union law, known as whistleblowers.

In addition, in the workplace, article 31 of the Workers' Statute establishes that employees have the right to report situations of risk or non-compliance with regulations in the company without suffering reprisals.

The whistleblowing channel is part of the company's Conduct Manual.

2. OBJECTIVES

The Whistleblowing Channel allows you to report in a confidential or anonymous manner potentially irregular activities and conduct that may be a breach of the company's Code of Conduct, protecting people who decide to take the step and ensuring that they will not receive any type of retaliation (article 36 of the Law) and guaranteeing the confidentiality of their identity or anonymity. The channel ensures the proper handling of complaints received and the protection of whistleblowers from possible retaliation.

Likewise, the purpose of this Policy is to establish the general principles that must govern the configuration and operation of the Internal Information System (hereinafter, the Ethical Channel) of CAFOSA GUM, S.A.U and LURESA RESINAS, S.L. (hereinafter, the Group) and the main actions to guarantee its management in an impartial, objective, confidential and anonymous manner.

3. METHODOLOGY

In order to meet the defined objectives, the organisation makes available to all members of the Group, external staff and any third party, on its website,

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the link to the Whistleblowing Channel and has the procedure for managing communications and internal investigations that will guide its operation.

4. SCOPE AND CONCEPT

Who can communicate facts or situations through the Channel?

- All members of the Group, including those whose employment or statutory relationship has ended, those whose employment relationship has not yet begun, but is immersed in a selection process, volunteers, interns and/or workers in training periods (hereinafter, Informants).
- All business partners and, in general, any person working for or under the supervision and direction of contractors, subcontractors and suppliers of the Group (hereinafter referred to as Informants).

All members of the Group have the obligation to report, through the Ethics Channel, any fact or situation that could constitute an infringement, non-compliance and/or non-conformity.

What can be reported through the Whistleblowing Channel?

- Any action or omission that may constitute a breach of EU law (those listed in the Annex to the Whistleblowing Directive, those affecting EU financial interests and those affecting the internal market).
- Actions or omissions that may constitute a serious or very serious criminal or administrative offence.
- Any action contrary to current and applicable legal regulations.
- Any action that may constitute labour infractions in the field of occupational health and safety.
- Any action contrary to the guidelines established in the Group's internal regulations.
- Any action that may damage the reputation and good corporate image of the Group.

From now on, we will refer to the behaviours that can be reported through the Whistleblowing Channel as infringements, non-compliance and/or non-conformities.

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What is the Whistleblowing Channel?

It is a tool that guarantees the protection of all people in the company and third parties who report any infringement in the work environment. It allows us to report in a confidential or anonymous manner potentially irregular activities and conduct that may involve an irregularity in accordance with the previous section.

5. PRINCIPLES AND GUARANTEES OF THE PROCESS AND THE CHANNEL

Any person who reports an infringement, non-compliance and/or non-conformity in good faith, through the Whistleblowing Channel, will have the due guarantee of protection, in accordance with Law 2/2023 on the Protection of the Whistleblower.

The Group shall ensure that Informants fully enjoy their right to an effective remedy and to a fair trial, to the presumption of innocence and to the right of defence, including their right to be heard.

- **Confidentiality and anonymity:** The system ensures confidentiality as to the identity of the person reporting and the persons mentioned in the communication. It also allows anonymous communications. Only authorized persons will have access to this information.

In both situations (confidential or anonymous communication) it is mandatory to guarantee the protection of the Informant and any breach of the duty of confidentiality of the persons involved in the management and processing of communications will be investigated and, where appropriate, sanctioned.

- **Conflict of interest management:** the process of managing and processing communications received through the Internal Information System will be carried out by an independent, impartial and objective team. In the event of a possible conflict of interest, it will be analysed in accordance with the Canal's internal management procedure and, if necessary, the managers and/or researchers affected by the possible conflict will be set aside, in order to ensure an impartial process.
- **Presumption of innocence and respect for fundamental rights: the Group guarantees the presumption of innocence for all persons involved in any communication received through the Ethics Channel in the course of the management and processing of such communications.**

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- **Absence of retaliation: in accordance with section 2 of this Policy, the Group ensures that no retaliation will be adopted, either directly or indirectly, against those Informants who have made a communication through the Channel, provided that they have used said means of communication in a reasonable manner and in good faith.**

Persons using the Channel are responsible for the veracity of their identity (if provided) and for all information communicated. Using this channel in bad faith and/or with knowledge of the falsity of the facts, is a very serious infraction, which will proceed to be investigated and, where appropriate, disciplinary sanctioned.

- **Communication about the existence of external information channels:** in accordance with article 7.2 of Law 2/2023, of 20 February, the Group will inform, in a clear and accessible manner, those who make internal communications through the Ethics Channel, both about their right to go to the competent authorities through external information channels or, where appropriate, to the institutions, bodies, offices or agencies of the European Union, as well as to the specific channels of information that exist.

6. PROCEDURE

The Ethics Channel appears, in a clear and identifiable way, on the website of the companies that make up the Group: CAFOSA and LURESA, and allows the communication of infractions, non-compliance and/or non-conformities, verbally and/or in writing. The channel allows information on the infringements committed to be transmitted easily and quickly and the whistleblower will be able to follow up on the complaint in the system defined for this purpose.

The directors of both companies have appointed the following persons as managers of the Channel for each company:

CAFOSA:

- Channel Manager: Hederson Mantovani.
- Channel Manager: Ms. Mireia Molera.

LURESA:

- Channel Manager: Hederson Mantovani.
- Canal Manager: Marta Bruzón.

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Through the Personio platform, the procedure for managing the information received is carried out. There is a procedure for managing the complaints received, which establishes how the process of receiving, processing and investigating them will be carried out, which, in summary, will be structured in the following phases:

- Reception phase and preliminary analysis of the communication received: receipt of the communication will be acknowledged in accordance with the deadlines established in Law 2/2023, on the Protection of the Informant, and the manager of the Channel will proceed to an initial analysis of its plausibility and qualification.
- Phase of archiving and/or opening of contradictory disciplinary proceedings: based on the conclusions reached in the previous phase, one of the following decisions will be taken:
 - a) The **archiving** of the communication, because the facts reported were not corroborated;
 - b) The **archiving** of the communication, as it has been proven that it was made with knowledge of the falsity of the facts denounced and/or in bad faith and referral to the Human Resources Department for the **opening of an adversarial disciplinary proceeding**;
 - c) Referral to the Human Resources Department for **the opening of contradictory disciplinary proceedings** directed against the person(s) under investigation, in which possible disciplinary responsibilities are determined with respect to the existence of a possible infraction, non-compliance and/or non-conformity.

The Canal is monitored, with indicators that allow its operation and effectiveness to be assessed and evaluated.

Without prejudice to the foregoing, and in accordance with the provisions of Article 9.2 of Law 2/2023, the Group will immediately forward all the information available to the Public Prosecutor's Office, when the facts could constitute a crime. In the event that the facts affect the financial interests of the European Union, it will be referred to the European Public Prosecutor's Office.

7. DATA PROTECTION IN THE WHISTLEBLOWING CHANNEL

Since the operation of the whistleblowing channel involves the processing of personal data, it is subject to data protection regulations.

Thus, it is established that the processing of personal data necessary for the application of this law, protected by article 6.1.c) of the GDPR, will be considered lawful, with the reporting channel being mandatory. Therefore, the Group will process personal data within the framework of the management of internal communications and investigations in accordance with the regulations on the protection of personal data.

Regarding the right to information and access, as established by law, the identity of the informants will not be revealed to the affected persons (those mentioned in the complaint) or to third parties. The rest of the ARSULIPO rights may be exercised, but with limitations, especially in the case of those affected and with regard to the right to object.

In this regard, and without being exhaustive, the following actions will be carried out:

- Limitation of access to personal data contained in the Ethics Channel. Anonymization of communications that have not been processed within a maximum period of three (3) months.
- Information regarding the processing of data and the exercise of personal data protection rights to Informants.
- Design and implementation of technical and organisational measures to preserve the identity and guarantee the confidentiality of the data corresponding to the affected persons, to any third party mentioned in the information and also in the event that the Informant decides to identify himself.
- Retention of personal data in accordance with the established statute of limitations for criminal conduct.

Personio will be the data processor, with whom you must sign the corresponding data processing contract.

Likewise, access to the personal data contained in the whistleblowing channel will be limited to:

- The person in charge and manager of each Channel.
- The human resources officer or the relevant competent body, when disciplinary action is to be taken against an employee.

- The person in charge of the legal services of the entity or body, in the event that it is necessary to adopt legal measures relating to the facts denounced.
- Processors who may be appointed.
- The Data Protection Officer.

However, it will be lawful for the data to be processed by other people, or even communicated to third parties, when it is necessary for the adoption of corrective measures in the entity or the processing of the sanctioning or criminal proceedings that, where appropriate, may be appropriate.

In the case of reports that are not true, the personal data will be deleted without delay, unless such lack of veracity may constitute a criminal offence, in which case the report will be kept for the time necessary for its judicial processing.