

INTERNAL COMMUNICATIONS AND INVESTIGATIONS MANAGEMENT PROCEDURE



Part of  GrupoRB

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Failure to comply with these Procedures may be sanctioned in accordance with the sectoral labour regulations applicable to the Group's companies

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1. INTRODUCTION AND GENERAL QUESTIONS

Object

The Internal Information System (IIS) is the means set up by CAFOSA GUM, S.A. and LURESA RERSINAS, S.L. (hereinafter, the "Group") for the communication of possible infringements, non-conformities and/or non-conformities, with the main purpose of dealing with and managing any questions, communications or complaints regarding actions that may threaten or contravene the applicable regulations and the principles and values voluntarily adopted by the Group.

For this reason, it is necessary to have this procedure, the purpose of which is to regulate the use of the SII and the channels included in that system and the possible future internal investigations that may arise from any communication.

Management Competence and Responsibility

The directors of both companies have appointed the following individuals as Systems Managers and Channel Managers for each company:

CAFOSA :

- System Manager: Hederson Mantovani.
- CAFOSA Distribution Manager: Mrs. Mireia Molera.

LURESA:

- Head of Distribution: Hederson Mantovani.
- Head of the LURESA channel: Marta Bruzón.

The Data Controller is responsible for overseeing the diligent management of both Channels, namely:

- Ensure that all communications received through the IRS are handled in accordance with the management procedure and for which the corresponding periodic report will be received from managers.
- Follow up on the management and, where applicable, the corresponding internal investigation of any communication received, in accordance with the

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applicable regulations on whistleblowing, employment law and the protection of personal data.

- And, supervise the proper functioning of the SII and respect the guarantees both to the Informant and to the persons likely to be involved in any communication.

2. MANAGEMENT PROCEDURE

Preliminary analysis

The Group makes available to the entire organization and external parties, on the website, the link to the ISS, with which the process begins.

Once any communication has been received through the Internal Information System, a preliminary analysis will be carried out, in order to determine its nature, as well as the appropriate procedure to be followed for its processing, based on the following questions:

- If the information and/or documents provided by the Informant are not sufficient to be able to analyse whether the facts reported may constitute non-compliance, infringement or non-compliance, it will be necessary to request additional information from the Informant.
- If the information and/or documents provided by the informant are sufficient, it must be analysed whether the facts reported are of a credible nature and, as a result of this analysis, it may be concluded:
 - a) If the facts reported **are not credible** and lack a legal basis, **the communication will** be archived and a report justifying this decision must be drawn up by the SII manager.
 - b) If the facts reported are **credible and it** is considered that **there are reasonable indications** of the existence of a contrary act or omission that may constitute an infringement, non-compliance and/or non-compliance, an internal investigation procedure will be initiated, with the aim of clarifying the facts and collecting evidence derived from these facts.

However, for this purpose, it is important to note that

- Within a maximum period of seven (7) calendar days from receipt of the communication, the acknowledgement of receipt of the complaint must be

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communicated to the Informant (unless such action could compromise the confidentiality of the complaint), informing him/her of his/her rights with regard to the protection of personal data and the exercise of his/her rights and, and finally, as the communication is processed

- The time limits set by the Workers' Statute (Article 60) must be taken into account with regard to the limitation period for labour offences and offences, which establishes a period of ten (10) days for minor offences, twenty (20) days for serious offences and sixty (60) days for very serious offences, from the date on which the commission became known.
- In the event that a possible conflict of interest situation affecting the IIC Controller or any Controller is detected or reported, the latter must communicate it to the Administrators (in the event that the conflict affects the Controller) or communicate it to the Controller (in the event that the conflict affects the Controller), so that it can be decided internally who will be the people in charge of managing this specific communication and its possible Internal Investigation.

In-house research

The head of the SII will be responsible for initiating the internal investigation procedure, with the aim of clarifying whether the facts that are the subject of the communication constitute an offence, non-compliance and/or non-compliance, as well as collecting evidence of these facts.

The Controller may assess the need to obtain appropriate external advice and will even engage an external expert to conduct the investigation and, therefore, delegate the internal investigation process to that external third party.

In the same vein, it will also assess the need to involve other members of the departments of the Group's companies, so that they collaborate in the provision of research support, obtaining evidence or contrast data, economic information, access to databases or e-mail, among other actions.

Thus, the head of the SII may also choose to create an *ad hoc committee*, responsible for the internal investigation for each specific case, depending on the facts reported.

In the event that an external expert advisor is appointed in the field of the internal investigation, the controller will be responsible for providing all the information necessary for the proper conduct of the specific internal investigation. In addition,

the external consultant shall periodically report to the Monitor on the findings of the internal investigation.

Within the framework of the internal investigation, different stages of investigation may be carried out, always in compliance with the legal framework in force and applicable in terms of fundamental rights, labour rights and the protection of personal data.

Without being exhaustive, but with the aim of ordering chronologically the steps that can be carried out as part of the internal investigation procedure, we will list them:

- Interviews with the informant, in order to better understand the facts contained in his communication and to be able to design the corresponding investigation plan.
- Collect all information or documents relating to the facts that are the subject of an internal investigation, in accordance with the provisions contained in the internal policies and legislation in force (such as, for example, data protection, the use of telematic means, etc.).
- Interviews with all persons involved or others who may be able to shed light on the facts under investigation.
- And, finally, an interview with the person or persons under investigation, during which all the rights and guarantees set forth in the General Policy and in this procedure must be respected, and even allow such an interview to be carried out with the participation, intervention and legal advice of the expert in whom the person under investigation has placed his or her trust.

All members and third parties who are called upon to participate in the internal investigation process, whether through an interview or a request for information and/or documentation, are required to cooperate loyally with the internal investigation process.

Report, proposal and initiation of disciplinary proceedings

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Following the internal investigation and all the information and documentation analysed, the controller or external expert appointed¹ for this purpose must draw up a report that includes:

- The communication received and a clear account of the facts under investigation.
- The measures taken, i.e. the procedures used to clarify the facts.
- The evidence found and the results documented as a result of the internal investigation.
- Formulation of any of the following proposals:
 - a) **Archiving of the communication and possible opening of disciplinary proceedings for bad faith**, if the outcome of the investigation does not demonstrate that the situation of infringement, non-compliance and/or non-compliance is reasonably accredited and/or credible. In this case, the Data Controller will archive the communication and transmit it to the Administrators, respecting at all times the confidentiality and/or anonymity of the Informant.

However, in the event that evidence of bad faith on the part of the informant is found at the time of making the complaint or communication, disciplinary proceedings must be proposed, where possible responsibility for these facts is determined.

- b) **Proposal for the opening of disciplinary proceedings: if the outcome of the** investigation gives rise to reasonable indications of the existence of a situation of infringement, non-compliance and/or non-compliance, it will be necessary to initiate the corresponding disciplinary procedure where, after transmitting the facts established and hearing the person or persons under investigation, any responsibilities are determined and the necessary measures are adopted.

In this case, the Manager, in collaboration with the Human Resources Department, will send the Report to the Administrators so that they are the ones who, in the exercise of their duties, take the decision to initiate

¹ In this case, the appointed external expert must submit the report to the Body Responsible for the Internal Information System.

and handle, if necessary, the corresponding adversarial disciplinary procedures in accordance with the applicable labour regulations.

At the end of this adversarial file, the Human Resources Department must send its proposal for sanction (or not) to the Directors so that they can determine:

- Whether or not the person(s) subject to the corresponding adversarial disciplinary procedure are sanctioned and these sanctions are applied by the Human Resources Department, a member of the Group.
- Whether the appropriate contractual rights are exercised in the case of a supplier or customer of the Group.

Similarly, in the event that it is concluded that the facts may constitute a crime, it will be the responsibility of the administrators who, on the basis of the results reflected in the report and with the corresponding external legal advice, decide to communicate the existence of the circumstantial facts to the Public Prosecutor's Office.

Finally, it should be noted that the Informant must be informed of the final decision relating to the internal investigation procedure and/or the disciplinary file within a maximum period of three (3) months from receipt of the communication and, in cases of particular complexity requiring an extension of the deadline, it may be extended by three months(3) additional months and, therefore, a total of six (6) months to conduct investigative actions, respond to complaints, and resolve them.

In this communication, the informant must be informed:

- Completion of the internal investigation process.
- Resolution of the complaint.
- The measures taken.

Processing of personal data

Personal data relating to communications received in the context of internal investigations must be processed in accordance with the current and applicable regulations on the protection of personal data, retaining the personal data for a necessary and proportionate period.

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In any case, three (3) months after receipt of the communication without any investigation procedure having been initiated, it must be deleted or anonymized.

3. COMMUNICATION AND FOLLOW-UP

The SSI has a section on this topic on the company's website, which is easy to find and allows anyone who has or has had a relationship with the company (from employees and former employees, to business partners, shareholders, suppliers or even job applicants) to file and send their complaint.

Similarly, all employees and new employees during their onboarding process must complete mandatory training on the existence, use and features of IBS. This training action will be located in the CAFOSA and LURESA training channel, with the channel's policy and procedure.

Annual monitoring and evaluation of the operation of the canal will be carried out using the indicators that will be determined at a given time to be the most appropriate for its evaluation.

This Procedure has been communicated to all members of the Group, through the appropriate means (staff meeting, company intranet, company website, email, etc.).

Complaints received and processed, as well as investigations that have been conducted and their resolution, are recorded in the system.