



POLICY
ON THE INTERNAL REPORTING SYSTEM
AND WHISTLEBLOWER PROTECTION
EBRO FOODS



1. Introduction

Back in 2008 the Ebro Group set up within its Code of Conduct (“**Code of Conduct**”) a mechanism for reporting to the Audit, Control and Sustainability Committee of the parent, Ebro Foods, S.A. (“**Ebro Foods**” or the “**Company**”), any potentially important irregularities that its employees or collaborators might observe within the Company and its Group.

When the Code of Conduct was revised in 2012, the regulation of that mechanism was reinforced and extended, structuring it as a specific whistleblowing channel, through which anyone bound by the Code of Conduct could report any breach of the principles of that Code under a guarantee of absolute confidentiality. In this line:

- An e-mail account was enabled for reporting information.
- It was made known that only the Chairman of the Audit and Compliance Committee (now, Audit, Control and Sustainability Committee) had access to that e-mail account, in his capacity as an independent director.
- General guidelines were laid down for handling any reports received through the channel.

The basic regulation of the Code of Conduct was supplemented with the approval by the Audit, Control and Sustainability Committee in December 2012 of the “Protocol for Handling Internal Reports”, defining the different milestones in the procedure for handling reporting made through the whistleblowing channel, relationship with the whistleblower, duration of investigations and timeframe for solving the cases.

The regulation of the whistleblowing channel established in 2012 has essentially been maintained in subsequent versions of the Code of Conduct. The Protocol for Handling Internal Reports has also remained in force, albeit with certain minor amendments.

This “whistleblowing channel” was originally set up in accordance with the good governance recommendations. More specifically, as it stands today, the whistleblowing channel was the Company’s response to Recommendation 42 of the current Code of Good Governance of Listed Companies, revised by the National Securities Market Commission (CNMV) in June 2020, which provides that: “(...) *in addition to those contemplated in law, the Audit Committee shall have the following duties: 1. With regard to the internal reporting and control systems: (...) c) Create and oversee a mechanism enabling employees and other persons having work-related connections with the company, such as directors, shareholders, suppliers, contractors or subcontractors, to report any potentially important irregularities, whether financial and accounting or of whatsoever other nature, related with the company that they may observe within the company or its group. That mechanism must guarantee confidentiality and, in any case, contemplate cases in which the irregularities may be reported anonymously, respecting the rights of both the reporting person and the person concerned.*”

That Recommendation is reflected in Article 24 of the Regulations of the Board, which includes among the powers of the Audit, Control and Sustainability Committee, in



paragraph (g): *“Implement a confidential whistleblowing channel accessible to all Group employees and other persons related with the Company and a protocol for establishing priority, processing, investigating and solving any issues reported through that channel according to their importance and nature, paying special attention to those involving possible falsehood or misrepresentation in financial or accounting documents and possible fraud.”*

Furthermore, within the framework of the Crime Prevention Model, the whistleblowing channel is devised as: (i) an internal instrument to provide centralised, homogeneous response to consultations; and (ii) a secure, confidential way to report any conduct that may breach or infringe the Code of Conduct, the Crime Prevention Model, the internal standards and policies of the international group headed by the Company (“**Ebro Group**”) and/or prevailing laws and regulations.

Alongside the whistleblowing channel established in the Code of Conduct and the Crime Prevention Model, the Company has other reporting channels in different specific areas. More precisely, the Company and certain Spanish subsidiaries of the Ebro Group have channels to report any conduct that might constitute sexual or sex-based harassment. Several foreign subsidiaries of the Ebro Group have crime prevention and compliance control mechanisms conforming to their local laws and, within those mechanisms, in some jurisdictions there are reporting channels through which third parties can inform the respective subsidiary of any potential irregularities or breaches that might affect it.

Act 2/2023 of 20 February 2023 regulating the protection of anyone reporting breaches of law and anti-corruption measures (“**Act 2/2023**”) regulates for the first time the mandatory existence of Internal Reporting Systems. The overriding purpose of this is to provide adequate protection from retaliation against any individuals who, by virtue of their employment or professional relationship with a company, may decide to report information acquired in a work-related context regarding potential breaches of European Union law in certain cases and serious or very serious criminal or administrative breaches. The Act also states its goal to strengthen the reporting culture and the integrity infrastructures within organisations and foster the culture of reporting or informing as a mechanism to prevent and detect threats to public interest.

For legal entities in the private sector, such as the Company, Act 2/2023 requires legal entities with fifty or more workers, among other conditions, to have an “internal reporting system”, on the terms established therein.

Act 2/2023 further stipulates that the internal reporting system should incorporate all internal reporting channels already existing within the organisation. Moreover, among other provisions, it requires the internal reporting system to have a policy or strategy laying down the general principles on the matter, which must be duly publicised within the organisation. In this regard it should be noted that, along with the reporting channels mentioned above (which must be integrated within the internal reporting system), there are other communication channels within the Company and the other companies in its Group that are not for reporting possible irregularities or breaches, but merely provide channels for communication on different kinds of affairs. These include, for example, the communication channels for exercising rights concerning personal data protection, submitting consultations regarding the contents and interpretation of the Code of



Conduct, contacting customer services or providing information for shareholders and investors; in short, channels for communication with the Group and its companies that are not enabled or intended for receiving reports of potential irregularities or breaches. Since these channels are not provided for reporting potential irregularities or breaches of the laws and regulations applicable to the Company and its Group, they are not integrated within the internal reporting system.

And for groups of companies, it provides that the parent company must approve the general policy on the internal reporting system and whistleblower protection and the application of its principles to all the companies in the group, without prejudice to the autonomy and independence of each company, subgroup or set of companies within that group, as well as any modifications or adaptations that may be necessary to comply with the laws applicable in each case.

The Board of Directors of the Company has adopted the necessary resolutions to implement the internal reporting system and whistleblower protection of the Ebro Group in pursuance of Act 2/2023 (“**Internal Reporting System**” or “**System**”) and, as an integral part thereof, it approved this “Policy on the Internal Reporting System and Whistleblower Protection” (“**Policy**”). Thus, in pursuance of Act 2/2023, the Company has laid down the principles of the Internal Reporting System of the Ebro Group and, within that system, the reporting channels established within the Ebro Group, with such amendments as may be necessary to adapt it to the local laws and regulations.

2. Scope

The Policy is applicable to all internal reporting channels and the procedures for handling information integrated in the Internal Reporting System.

This Policy is thus applicable to all and any reporting of potential irregularities or breaches of the laws applicable to the Company and its Group that may be made through any of the internal reporting channels by anyone who has acquired that information within the context of an employment or professional relationship with the Company or any of the other companies in the Ebro Group.

Any allegations: (i) contained in reports that have been dismissed by an internal reporting channel; (ii) linked to claims regarding interpersonal conflicts or affecting only the reporting person and the person(s) concerned; (iii) that are fully available to the public or constitute mere rumours; or (iv) not referring to potential irregularities or breaches of the laws and regulations applicable to the Company and its Group, are excluded from the scope of the Internal Reporting System and, therefore, this Policy.

With regard to the Company, in accordance with the Internal Reporting System implemented, the different internal reporting channels existing prior to this Policy have been integrated into a single channel, called the “Corporate Whistleblowing Channel”, such that any information regarding potential irregularities or breaches within the company must be reported through that channel, regardless of the scope or extent of those potential irregularities or breaches.



The Policy applies to all reporting channels existing at present or in the future in the companies of the Ebro Group by virtue of the autonomy and independence of each company, subgroup or set of companies within that group and the laws and regulations applicable to them. The principles laid down in this Policy shall be construed and applied without prejudice to any modifications or adaptations that may be necessary to comply with the laws and regulations applicable to the foreign subsidiaries of the Ebro Group.

Any communication channels or mechanisms that may be established within the Company or any of the companies in its Group for purposes other than reporting potential irregularities and breaches shall remain independent of the Internal Reporting System and this Policy.

This Policy shall be extended to the Ebro Foods Foundation.

3. Purpose of the Policy

Through this Policy the Board of Directors of Ebro Foods, parent of the Ebro Group, establishes the principles and values underlying its Internal Reporting System.

4. Description of the Internal Reporting System

The Internal Reporting System is part of the compliance structure of the Ebro Group, along with the Code of Conduct, the Crime Prevention Model, the corporate Policies approved by the Board and other components of that structure.

The Internal Reporting System integrates all the reporting channels existing within the Ebro Group. For this purpose, “reporting channels” are all means, channels and structures enabled for certain persons to inform the Ebro Group of any potential irregularity or breach within it.

All the reporting channels are integrated in the System and must respect the principles laid down in the Policy, without prejudice to any modifications or adaptations that may be necessary to comply with local laws applicable to reporting channels in foreign subsidiaries of the Ebro Group.

4.1. General features of the System

The Internal Reporting System of the Ebro Group:

- (i) Enables any person who has a professional or contractual relationship with any company in the Group to report any facts or circumstances, of which they may become aware in a work-related context, if they consider in good faith that there are reasonable grounds to believe that events have occurred or may occur that constitute an irregularity or breach of the laws, regulations or internal provisions applicable to the Ebro Group and the companies in that group.
- (ii) Is designed, established and operated in a secure manner that ensures confidentiality of the identity of the reporting person -whistleblower- and any third party mentioned in the report, guaranteeing follow-up to manage and handle the report, and compliance with the applicable personal data protection laws.



- (iii) Enables reporting in writing or orally, by a named person or anonymously.
- (iv) Incorporates the different reporting channels already existing within the Group, without prejudice to any peculiarities of channels set up in the foreign subsidiaries of the Group in accordance with the local laws applicable thereto.
- (v) Ensures that reports with access to the System will be handled effectively by the Company through the structure and procedures established for this purpose, to ensure that the Company is the first to know of any possible irregularity or breach and can take the necessary measures to neutralise the damaging consequences of the facts investigated.
- (vi) Is independent and separate from the internal reporting systems of other entities or organisations.
- (vii) Has an administrator, designated by the Board of Directors of the Company as stipulated in the applicable legal provisions.
- (viii) Has this Policy, approved by the Board of Directors of the Company, laying down the general principles of the System.
- (ix) Has different procedures for handling the reports received, according to the purpose thereof, on the terms expressed hereinbelow.
- (x) Establishes the guarantees for protecting the reporting persons in the Company and its Group, within the different report handling procedures.

The Internal Reporting System is the preferential channel for reporting any action or omission that may constitute: (i) breaches of EU Law on the terms stipulated in Act 2/2023 or (ii) serious or very serious criminal or administrative breaches. For this purpose, the Internal Reporting System guarantees that the reports will be handled effectively and the whistleblower will not suffer any retaliation for reporting.

4.2. Organisational structure

The organisational structure of the Internal Reporting System consists of:

- 4.2.1. The **Board of Directors of the Company**, which is responsible for definition and implementation of the System, approval of the Policy, appointment of the System Administrator and approval of the Report Handling Procedures (as defined hereinbelow).
- 4.2.2. The **System Administrator**, which is the person or body corporate responsible for oversight and management of the System. If the System Administrator is a body corporate, it must delegate one of its members to manage the System and carry out the investigations.

The System Administrator is the Secretary of the Board of the Company, but there is a specific procedure in case the Secretary of the Board is affected by a conflict of interest.



The System Administrator shall discharge their duties autonomously, independent from the corporate bodies. They may not receive instructions of any nature regarding the discharge of those duties and shall have all the personal and material resources necessary to perform them.

Apart from other powers and responsibilities corresponding to them by law and the structure of the System, the System Administrator shall:

- a) Be responsible for determining the procedure for handling the reports received, assigning them to the different persons responsible for follow-up and through the established handling procedures according to the subject matter and, where appropriate, defining and leading the investigation to be launched.
- b) Coordinate, where necessary, the activities of any persons, committees or bodies within the Company and subsidiaries of the Ebro Group that perform supplementary duties within the Internal Reporting System, in accordance with their applicable regulations.
- c) Secure and coordinate the participation of the Compliance Unit, executives of the Ebro Group and/or external third parties where necessary in the investigation.

4.2.3. **The persons responsible for management of the reporting channels integrated in the Internal Reporting System.**

Alongside the System Administrator, the Internal Reporting System shall include persons or committees responsible for handling reports which, by virtue of the subject matter of the allegations made therein, fall outside the scope of application of Act 2/2023.

Accordingly:

- All information reported within the objective and subjective scope of Act 2/2023 shall be handled by the System Administrator according to the **“Report Handling Procedure Act 2/2023”**;
- All information reported outside the scope of application of Act 2/2023 referring to possible situations of sexual or sex-based harassment shall be handled by the Committee of Inquiry or responsible person according to the applicable internal standards and protocols for prevention of and action in the event of sexual and sex-based harassment according to the **“Report Handling Procedure Harassment”**;
- All information reported outside the scope of application of Act 2/2023 referring to possible irregularities or breaches of the Corporate Code of Conduct shall be handled by the Chair of the Audit, Control and Sustainability Committee according to the **“Report Handling Procedure Code of Conduct”**; and

- All information reported through the local reporting channels integrated in the Internal Reporting System in subsidiaries of the Ebro Group shall be handled by their respective local administrators in accordance with the procedures established for this purpose, complying with the applicable local laws. However, the administrators of the local reporting channels shall notify the System Administrator of any reports received that they consider appropriate, in view of their importance and impact on the Ebro Group.

4.2.4. The **Compliance Unit**, as the central committee in respect of compliance within the Ebro Group. The System Administrator shall regularly report to the Compliance Unit on the functioning of the System, the reports received, the investigations conducted and the conclusions thereof, strictly respecting at all times the necessary confidentiality.

4.2.5. The **Audit, Control and Sustainability Committee**, which is the Board committee responsible for monitoring and verifying compliance with the Policies on Risk Control and Management and Prevention of Corruption and Bribery, among others. In addition, the Compliance Unit reports to this Committee on all its activities, so it will also be regularly informed on the application of the System, strictly respecting at all times the necessary confidentiality.

4.3. Operating structure

The operating structure of the Internal Reporting System consists of:

4.3.1. The **Corporate Whistleblowing Channel**. The System has a unique channel for receiving information, through which anyone can report any allegations of potential irregularities or breaches that might affect the Company or its Group (“**Corporate Whistleblowing Channel**”).

Therefore, implementation of the System renders null and void the current reporting channels within the Company, particularly the whistleblowing channel contemplated in the Code of Conduct and the Crime Prevention Model, and the harassment reporting channels contemplated in the protocols for the prevention of and action in the event of sexual and sex-based harassment within the Group companies. Any allegations that might previously have been reported through those channels shall now be reported through the Corporate Whistleblowing Channel.

Access to the Corporate Whistleblowing Channel is public and free of charge through the tab published on the Company’s website (www.ebrofoods.es) in a specific section that will include information on use of the Corporate Whistleblowing Channel, the procedure for receiving and follow-up of reports, the existence of external channels and the protection to which the whistleblower is entitled in the cases contemplated in law. Access to this Policy is also possible from the same section of the website.



Reports to the Corporate Whistleblowing Channel can be made orally or in writing.

Reporting shall be possible in writing or orally through the electronic platform enabled on the Company's website.

Should the whistleblower so request, the allegations can also be reported to the Company at a physical meeting. In this case, the whistleblower should state this preference through the platform and the Company will inform them of the date, time and place of the meeting requested. The meeting shall be scheduled to be held no more than seven days after the date of the request.

When allegations are reported at a physical meeting, they shall be documented, with the prior consent of the whistleblower, either (i) by recording the meeting in a secure, durable and retrievable form, or (ii) through a complete and accurate transcript of the conversation made by the System Administrator. In the latter case, the whistleblower will be entitled to check, rectify and agree the transcript of the conversation by signing it.

The Corporate Whistleblowing Channel allows anonymous reporting or with identification of the whistleblower, in the latter case guaranteeing the confidentiality of their identity.

For anonymous reporting, the electronic platform enabled on the Company's website will automatically establish a communication channel with the whistleblower (through the platform) to guarantee their anonymity.

If, when reports have been received anonymously through the Corporate Whistleblowing Channel, they must be followed up through a Report Handling Procedure which, according to its specific regulations, requires identification of the whistleblower, the System Administrator will so inform the whistleblower before disclosing their identity to the person or persons responsible for follow-up through the Report Handling Procedures (as defined hereinbelow).

Where appropriate, the whistleblower will be advised of the processing of personal data provided in their communication, if any.

The Corporate Whistleblowing Channel is the preferential channel for reporting allegations and the Company guarantees, in accordance with this policy, that all reports received through this channel will be handled effectively and the whistleblower will not suffer any retaliation for reporting.

- 4.3.2. The **Local Whistleblowing Channels**. Any whistleblowing or reporting channels existing in the foreign subsidiaries of the Ebro Group, under their local laws, are also integrated in the Internal Reporting System.
- 4.3.3. The **Report Handling Procedures**. Reports received will be followed up through the appropriate report handling procedure based on the contents and other circumstances thereof ("**Report Handling Procedures**").

The System Administrator will determine the appropriate Report Handling Procedure for reports received through the Internal Reporting System (whether the Corporate Whistleblowing Channel or any other channel). If it is objectively determined that the allegation made in the report does not constitute a potential irregularity or breach of the laws and regulations applicable to the Company and the Group, the System Administrator will inform the whistleblower that no follow-up procedures are to be instituted on the basis thereof.

The following Report Handling Procedures may be activated in respect of the reports received through the Internal Reporting System (whether the Corporate Whistleblowing Channel or any other channel):

- (i) The Report Handling Procedure contemplated in Act 2/2023. This Report Handling Procedure will be followed when, in the opinion of the System Administrator, the allegations made in the report refer to subject matters and persons within the scope of application regulated in sections 2 and 3 of Act 2/2023 (“**Report Handling Procedure Act 2/2023**”).

The System Administrator will be responsible for the Report Handling Procedure Act 2/2023 in all cases.

- (ii) The Report Handling Procedure for sexual or sex-based harassment. This Report Handling Procedure will be followed when, in the opinion of the System Administrator, the allegations contained in the report (i) cannot be dealt with through the Report Handling Procedure Act 2/2023 and (i) refer to the possible existence of a situation of sexual or sex-based harassment, according to the protocols and standards approved by or applicable to the Company or other companies in the Group in this regard (“**Report Handling Procedure Harassment**”).

The Report Handling Procedure Harassment will have preference over any other procedure, except the Report Handling Procedure Act 2/2023.

- (iii) The Report Handling Procedure referring to the Code of Conduct. This Report Handling Procedure will be followed when, in the opinion of the System Administrator, the allegations made in the report (i) cannot be dealt with through the Report Handling Procedure Act 2/2023 and (i) refer to a possible irregularity or breach of the principles established in the Corporate Code of Conduct and, in general, any actions that may be considered evidence of fraudulent actions not constituting a criminal offence or a serious or very serious administrative breach (“**Report Handling Procedure Code of Conduct**”).

- (iv) Local Report Handling Procedures. When a report received through the Corporate Whistleblowing Channel refers to exclusively local situations in jurisdictions where subsidiaries of the Ebro Group have their own reporting channels and do not require follow-up through the Report Handling Procedure Act 2/2023, the System Administrator will forward

it to the person responsible for that local channel for follow-up in accordance with the relevant local procedure.

When reports are received through the local reporting channels, the respective local administrator will handle them in accordance with their own procedures. This notwithstanding, if a report received through the local reporting channel refers to facts or circumstances corresponding to potential serious offences that might have a Group-wide impact, the local administrator will immediately inform the System Administrator, who will determine how the report is to be handled. In any case, reports will be deemed to have a Group-wide impact if they refer to evidence that could reasonably point to the existence of corruption and/or bribery within the Ebro Group.

All Report Handling Procedures are based on and must at all times be applied and construed in accordance with the principles underlying this Policy, listed below, without prejudice to any modifications or adaptations that may be necessary to comply with the laws and regulations applicable to local Report Handling Procedures.

5. Principles applicable

The System is based on the following general principles:

- **Zero tolerance of improper conduct:** The Internal Reporting System is proof of the Ebro Group's firm commitment to demanding and ensuring the ethical behaviour of all its professionals and stakeholders, and strict compliance with the laws in place at any time and the Group's internal rules of conduct. The System is thus designed as a component of the Group's compliance structure, comprising the Code of Conduct, the corporate policies approved by the Board of Directors, the Crime Prevention Model (and similar figures in the different jurisdictions in which companies in the Ebro Group operate) and other components of the Ebro Group compliance structure.
- **Accessibility:** The different reporting channels forming part of the System will be readily accessible free of charge for all those within their scope, without prejudice to any local peculiarities that may be established in the foreign subsidiaries of the Group.
- **Security and confidentiality:** All reports received through the reporting channels integrated in the System and the identity of whistleblowers and any third person mentioned in the reports will be confidential, and all procedures taken to follow up those reports shall in all cases ensure respect for that confidentiality. This notwithstanding, this principle may be qualified by certain provisions that may be determined by the applicable local laws or regulations, or by requirements established in decisions handed down by judicial or administrative authorities.
- **Whistleblower protection:** In the event of any report received through the reporting channels integrated in the System, protection shall be guaranteed to secure



the rights of the person reporting in good faith, anyone who may be considered a victim or passive subject of the conduct reported and bona fide witnesses, as well as facilitators, i.e. persons assisting the whistleblower in the reporting process or who may suffer retaliation by virtue of their relationship with the whistleblower. Therefore, all acts of retaliation, including threats and attempted reprisals, against whistleblowers, witnesses and facilitators acting in good faith are prohibited

- **Protection based on good faith:** The Internal Reporting System protects the whistleblower and other persons involved, provided they have acted in good faith. For this purpose, a whistleblower will be deemed to have acted in good faith when they have reasonable grounds to believe that the information contained in their report is true at the time of reporting and that said information implies a reasonable possibility that facts have occurred or are likely to occur that constitute an irregularity or breach of the laws and regulations applicable to the Company and its Group.
- **Protection of persons concerned:** The System ensures that during any investigation launched as a result of a report, the persons concerned who are referred to in the report will have the right to presumption of innocence in respect of their honour, the right to defence and the right of access to their file in the terms stipulated in the applicable laws, as well as the same protection as that established for informing persons regarding the protection of identity and confidentiality.
- **Impartiality and transparency:** Reports received through the Internal Reporting System shall be followed up in accordance with the principles of impartiality and objectivity, which shall underlie all investigations conducted and actions taken within the scope thereof.

The whistleblower and, where appropriate, the persons concerned shall receive feedback on the progress and outcome of the investigations, in the form and within the times established in the corresponding Report Handling Procedures.

- **Proportionality:** The follow-up of all reports received through the reporting channels integrated in the System shall be adequate for the nature of the allegations made therein, and the measures and investigations launched shall be proportionate to the importance and potential repercussion of the situation reported for the relevant company or the Ebro Group.

The foregoing general principles shall be interpreted and applied, where appropriate, with any modifications or adaptations that may be necessary to comply with the laws and regulations applicable in each case to the different companies in the Ebro Group.

6. Personal data protection

All personal data obtained through discharge of the duties and procedures contemplated in this Policy shall be processed in accordance with the provisions of: (i) Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection



Regulation, “GDPR”); (ii) Spanish Organic Law 3/2018 of 5 December 2018 on Personal Data Protection and Guarantee of Digital Rights (“LOPDGDD”); (iii) Spanish Organic Law 7/2021 of 26 May 2021 on the protection of personal data processed for the purpose of the prevention, investigation, detection or prosecution of criminal offences or the execution of criminal penalties; and (iv) Act 2/2023 of 20 February 2023.

In this regard, the processing of personal data through the Internal Reporting System shall be deemed lawful under Article 6(1)(c) and (e) GDPR, as the case may be. Similarly, special categories of personal data (biometric data, race, sexual orientation, etc.) may only be processed for reasons of substantial public interest, pursuant to Article 9(2)(g) GDPR, and shall be deleted immediately from the Internal Reporting System in all other cases.

This notwithstanding, when personal data, including those of special categories, are collected within the investigation but are not necessary for insight into and investigation of the facts, they shall be deleted immediately from the Internal Reporting System, without being recorded or processed.

In any case, data subjects may exercise the rights established in Articles 15-22 GDPR (access, rectification and erasure, restriction of processing, notification regarding rectification or erasure, portability, objection and not to be subject to automated individual decision-making). Should the person concerned exercise the right to object, it shall be presumed that, save evidence to the contrary, there are legitimate grounds for processing their personal data.

Data processing by persons other than the System Administrator, including disclosure to third parties, is permitted whenever this is necessary to adopt remedial measures within the Company or the corresponding company in the Ebro Group or to institute the corresponding penalty or criminal proceedings.

A data processing contract shall be signed (in pursuance of Article 28 GDPR) with the specialised processor providing the platform enabled as the Corporate Whistleblowing Channel. That processor shall guarantee the highest data protection standards available.

7. External reporting channels

Without prejudice to the preferential nature of the Ebro Group’s Internal Reporting System, any information that may be reported to the Company through the Internal Reporting System by its employees, representatives, shareholders and related third parties may also be reported, even anonymously, to external authorities through external reporting channels. In particular:

- To the Independent Whistleblower Protection Authority (*Autoridad Independiente de Protección del Informante*, A.A.I.), when the allegation made in the report is concerned with a breach that affects or may produce its effects in more than one autonomous community.
- To the Independent Whistleblower Protection Authority (A.A.I.) of the Autonomous Communities when the breach reported is confined to the territory within the corresponding autonomous community.



In addition, reports may be submitted through the following channels, as appropriate:

- (i) Reports concerning AML/CFT (Anti-Money Laundering / Countering the Financing of Terrorism), through the communication channel provided by SEPBLAC (Executive Service of the Commission for the Prevention of Money Laundering and Monetary Offences) for this purpose.
- (ii) Reports concerning labour issues and the health and safety of workers, through the ITSS (Labour and Social Security Inspectorate) mailbox. For this purpose, the Ministry of Labour and Social Economy, through the State Agency ITSS, has made available for all citizens the “ITSS MAILBOX”, through which anyone can report (without this constituting a formal complaint) certain labour irregularities of which they are aware. In this case, the whistleblower does not need to provide any personal data and the mailbox only collects information on alleged irregularities. The link is:

https://www.mites.gob.es/itss/web/atencion_al_ciudadano/como_denunciar_itss.html [mites.gob.es])

- (iii) Reports concerning personal data protection, through the priority channel of the AEPD (Spanish Data Protection Agency), whenever anyone becomes aware of sexually graphic images or images showing acts of aggression that are available on internet and which, if distributed without the consent of the persons concerned, seriously jeopardises their rights and freedoms. The link is:

<https://sedeagpd.gob.es/sede-electronica-web/vistas/formNuevaReclamacion/nuevaReclamacion.jsf?OID=Q600&ce=0> [sedeagpd.gob.es]

8. Responsibility and verification of the Policy

The Board of Directors of Ebro Foods, S.A. is competent to set up the Internal Reporting System and, within that System, to approve and ensure adequate implementation of this Policy and to review and adapt it whenever this may be deemed fit. The foregoing is without prejudice to the powers which, by law or regulation or by express decision of the Board, may correspond or be delegated to the Committees of the Board of Directors and internal committees set up for regulatory compliance and risk control.
