

Cefetra

INTERNAL INFORMATION SYSTEM POLICY

Cefetra

ETHICS CHANNEL POLICY	
Version number:	3
Date approved:	SEPTEMBER - 2023
Approved by:	CEFETRA IBERICA, S.L.
Status:	CURRENT

VERSION CONTROL		
Date	Document title	Version
2020	Compliance Manual (Annex)	1
2020	Whistleblowing Channel Document	2
2023	Whistleblowing Channel Policy	3

Cefetra

CONTENTS

1. Introduction	4
2. Scope of application	5
3. Implementation manager	5
4. Internal system manager	5
4.1. Management of the internal information system	6
4.2. Processing communications.....	6
5. Formulating communications	7
6. Procedures for managing, processing, investigating and resolving complaints received	8
7. Key aspects of the whistleblowing channel	9
7.1. Rights of the whistleblower over communications made through the whistleblowing channel.....	10
7.1.1. Right to protection during the investigation.....	10
7.1.2. Prohibition on retaliation.....	10
7.1.3. Right to receive information	10
7.1.4. Availability of communication channels	10
7.1.5. Right to limit processing.....	11
7.1.6. Anonymity.....	11
7.1.7. Right to confidentiality.....	11
7.1.8. Right to the elimination of personal details.....	11
7.2. Rights of the accused over communications made through the whistleblowing channel	
12.7.2.1. Right to defence and the presumption of innocence	12
7.2.2. Right to be informed	12
7.2.3. Right to confidentiality.....	12
7.3. Imposing disciplinary measures	13
7.4. Communication of false complaints or complaints made in bad faith	13
8. Communication and diffusion	14

Cefetra

1. Introduction

This internal information system policy aims to capture the elements that guarantee it has been configured appropriately and define the principles of confidentiality, protection of informants and processing stipulated in Law 2/2023 of 20 February, regulating the protection of people who report on regulatory breaches and in the fight against corruption.

In this regard, CEFETRA IBERICA, S.L. (hereinafter, CEFETRA IBERICA) has authorised the address canaletico@cefetra.es, as the main internal information channel for receiving communications, without prejudice to other established channels. Notwithstanding the above, said channel has been introduced as a key, ideal element for supervision, control and prevention, in the area of ethical and regulatory compliance. The aim is to promote a culture of transparency, ethics and free from corruption, fraud and administrative or criminal breaches in accordance with Law 2/2023 of 20 February, “on the protection of informants” and as determined, where appropriate, in Article 31 bis of the Criminal Code on the subject of Compliance, Circular 1/16 from the Office of the Director of Public Prosecutions and Supreme Court case law on the matter.

In view of the above, anyone with grounds for finding any type of act or event that might be the object of the channel may report it, through the above mentioned internal channel at least.

The internal information system means that any person connected to CEFETRA IBERICA can inform on:

- I. Any event, sign, irregularity, risk or knowledge of possible offences and/or infringement of regulations in their area and field of operation.
- II. Any action contrary to the policies, protocols, procedures and internal codes that have been established on the subject of compliance.
- III. Any sign, suspicion or evidence of unethical or discriminatory behaviour, contrary to the equality of persons and possible workplace bullying and/or sexual harassment.
- IV. Any suspicious operation, incident or risk in the matter of “Prevention of Money Laundering and the financing of terrorism” fraud, corruption or existence of conflicts of interest.
- V. All other acts or omissions that may constitute serious or very serious criminal or administrative infringement or any infringement of the rest of the legal system.

Cefetra

The internal information system and the different channels provide a confidential, secure medium for employees, customers, suppliers and any other interested party to report any suspicious or unlawful activity in the company without fear of retaliation because of its secure design and set up. The internal information system guarantees the confidentiality of the identity of informants and any third party mentioned in the communication, in addition to the actions to manage and process the communications, taking into account, in any event, data protection regulations and preventing unauthorised access.

Finally, the system permits the presentation of communications in writing or verbally or both, as required under Law 2/2023 of 20 February and as will be seen below.

Members of Cefetra Ibérica may also use the whistleblowing channel established at group level, via this link: [BayWa Whistleblower system: Home \(compcor.de\)](#)

2. Scope of application

This policy, pursuant to Law 2/2023, Article 11.1, in relation to Article 42 of the Commercial Code, applies to:

- CEFETRA IBÉRICA, S.L.
- CEFETRA DIGITAL SERVICES, S.L.
- CEFETRA SUR, S.L.
- CEFETRA ESTE, S.L.
- CEFETRA OESTE, S.L.
- BALTANÁS CEREALES Y ABONOS, S.L.
- TRANSHISPANIA AGRARIA, S.L.
- DAGAN PROTECH, S.L.

3. Implementation manager

Under Article 5 of Law 2/2023, CEFETRA IBERICA's Board of Directors is responsible for introducing the Internal Information System.

4. Internal system manager

Pursuant to Article 8.2 in Law 2/2023, CEFETRA IBERICA's Board of Directors has designated the regulatory compliance body of

Cefetra

CEFETRA IBERICA as system manager, being responsible for managing the internal information system and processing investigation files.

The system manager shall carry out its duties independently and autonomously in relation to the company's other organs or bodies, without receiving instructions of any type and having all the personnel and material resources available needed to perform those duties.

Both the appointment and dismissal of the individually appointed physical person shall be notified to the Independent Informer Protection Authority (A.A.I.) regulated in Chapter VIII of Law 2/2023 regulating the protection of persons who report on regulatory infringements or as appropriate, to the competent authorities or bodies in the autonomous communities, in the area of their respective powers, within the following ten working days, specifying, in the case of dismissal, the reasons justifying said dismissal.

4.1. Management of the internal information system

Article 6 of Law 2/2023, stipulates that "The internal information system may be managed within the company itself or by an external third party, in the terms contemplated in this Law. For these purposes, management of the System is considered to be the receiving of information.

Notwithstanding the above, management of communications and/or processing of investigation files may be entrusted to an external third party. In which case, the manager of CEFETRA IBERICA shall ensure the compliance and diligence of the third parties to whom the duty of managing and processing the whistleblowing channel has been outsourced and shall ensure in particular that this third party fulfils the maximum guarantees of independence, confidentiality, data protection and confidentiality of communications as required by Law 2/23 of 20 February.

In any event, this external third party shall be considered to be the data processor for the purposes of personal data protection legislation.

4.2. Processing communications

All reports and communications shall be answered and resolved as soon as possible, in compliance with the legally established periods. Under no circumstances shall information be supplied to third parties, except in such cases as the authorities so require.

CEFETRA IBERICA shall send to the person making the report or communication, acknowledgement of receipt of the same within seven (7) days from receiving it, except where the

Cefetra

whistleblower expressly requests something else or if the body responsible for the investigation considers that said acknowledgement may compromise protection of the whistleblower's identity.

It shall also notify the whistleblower of the actions taken to follow up the complaint, of the measures anticipated or adopted to monitor the complaint and the results or measures adopted to deal with the problem and of the reasons for the choice of such monitoring.

Specifically, CEFETRA IBERICA has a procedure for managing, processing, investigating and resolving communications received.

CEFETRA IBERICA guarantees that it shall not retaliate against anyone who, in good faith and in accordance with the legally established parameters, reports behaviours or apparent behaviours contrary to law and/or internal regulations. In contrast, improper use of the Channel, consisting in the reporting of events or actions that are manifestly false may be grounds for sanction under CEFETRA IBERICA's Disciplinary System. Similarly, failure to communicate or report those behaviours or apparent behaviours that infringe the Law and/or internal regulations may be grounds for sanction under the Disciplinary System.

5. Formulating communications

Communications shall be sent to canaletico@cefetra.es, taking into account the provisions in section 4 of the management protocol for the CEFETRA IBERICA whistleblowing channel.

In compliance with the applicable regulations, reports may be made through any other medium available to the informer (post boxes, voice mail, voice messaging system) so that the information in question can be reliably sent to the Channel managers, as developed in the management protocol for the whistleblowing channel.

Verbal communication upon the informer's consent, must be documented by recording the conversation in accordance with the specific regulations in the protocol for managing the CEFETRA IBERICA whistleblowing channel.

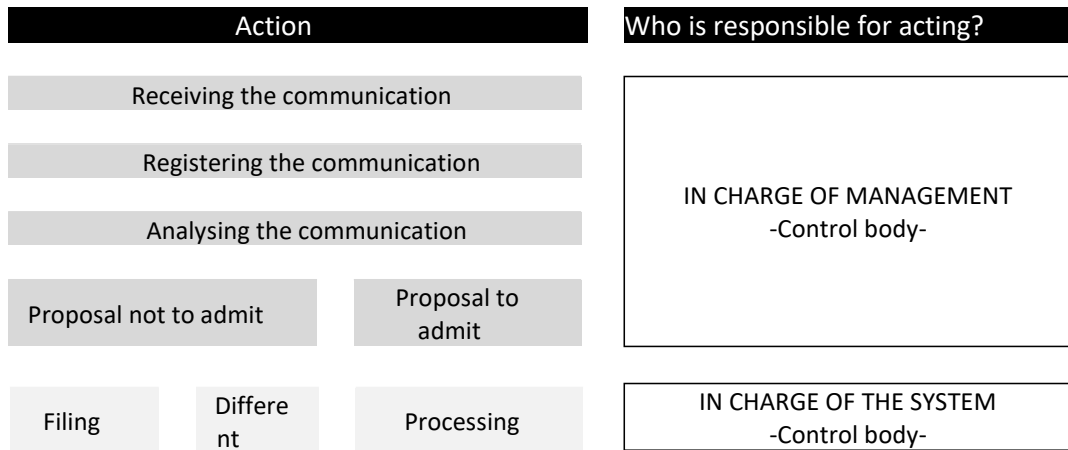
Furthermore, Law 2/2023 provides that anyone may report, in addition and/or given the lack of response from the internal manager, to the Independent Informer Protection Authority (A.A.I.) through the external communications channel or through the corresponding authorities or autonomous community bodies, on acts or omissions included in the sphere of application of the external channels.

Cefetra

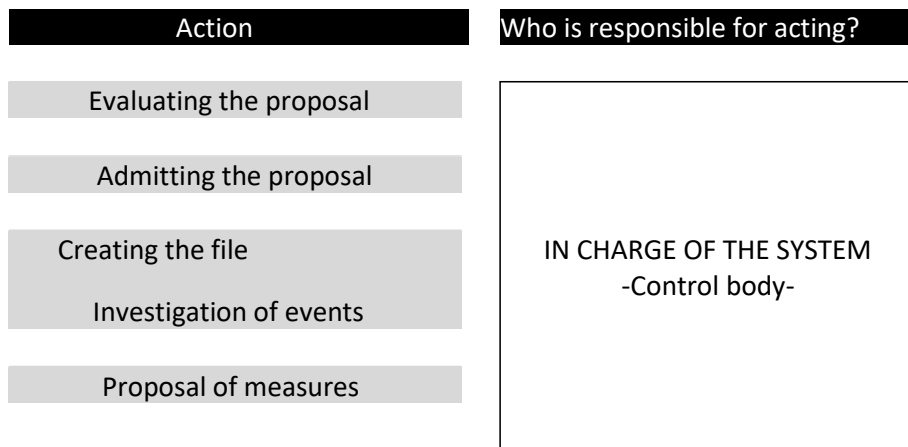
6. Procedures for managing, processing, investigating and resolving complaints received

CEFETRA IBERICA has a procedure for managing, processing, investigating and resolving the communications received. Even so, below is a schematic diagram of the procedure for information purposes for all members of CEFETRA IBERICA.

MANAGEMENT STAGE:



PROCESSING AND INVESTIGATION STAGE:



Cefetra

RESOLUTION STAGE

Action	Who is responsible for acting?
Receiving the proposal for measures	Board of Directors or Deciding Body - as proposed by the Control Body-
Decision making	
Applying the decision	
Report to the whistleblower and	System manager -Control body-

7. Key aspects of the whistleblowing channel

The internal information channel is set up as one of the lines in the regulatory compliance and prevention system established in CEFETRA IBERICA pursuant to Criminal Code Article 31 Bis, Circular 1/16 from the Office of the Director of Public Prosecutions, Supreme Court case law on the matter, Law 2/2023 and EU Directive 2019/1937 on the matter. Said channel has been allocated the highest requirements for diligence in the matter and its corresponding guarantees:

- Confidentiality and Anonymity: Confidentiality of the communications received through the Ethics Channel (and the other means) is its fundamental pillar, guaranteeing, in all cases, confidentiality around the identity of the person making the report and the information provided, of the affected persons and third parties mentioned, unless required by the legal authorities as stipulated in Law and with all the pertinent safeguards. In the case where the receiver of the communication is a person other than the Channel managers, said person is under a duty to keep the communication confidential and send it immediately to said managers.
- Data Protection: The Channel and its management have been set up under the principles of protection of the information and compliance with personal data protection measures according to the applicable legislation in this matter.
- Protection of the whistleblower/informant: CEFETRA IBERICA may not take any reprisals whatsoever, as expressed in the regulations against anyone who, in good faith and in accordance with the legally established parameters, reports infringement in behaviours or apparent behaviours contrary to the Law and/or internal regulations, except in cases where the regulations determine the opposite.

Cefetra

- Registration: The Channel has a record book for communications/complaints made to provide an independent safeguard for the processing, management and non-alteration of the information provided through this means.
- Protection of those affected by the communications: In all cases CEFETRA IBERICA guarantees respect for the right to the presumption of innocence, defence, to be heard and to the honour of the persons being investigated and/or affected by the communication and the information on the actions or omissions being attributed to them.
- Professionalism and Experience: The Channel is managed by professionals who are experts in regulatory compliance and criminal prevention to ensure appropriate processing, management and analysis of the communications /complaints and their analysis and to preserve both the rights of the whistleblower and the accused from claims that are ill-founded or lacking the principle of good faith.

7.1. Rights of the whistleblower over communications made through the whistleblowing channel

7.1.1. Right to protection during the investigation

CEFETRA IBERICA guarantees the informer's right to protection during the investigation, although when the informer makes public the content of the complaint, they may only avail themselves of protection measures if they had first complained to the whistleblowing channel.

7.1.2. Prohibition on retaliation

CEFETRA IBERICA guarantees that it will take no reprisals whatsoever against anyone who, in good faith and in accordance with the legally established parameters, reports on behaviours or apparent behaviours contrary to Law and/or internal regulations.

7.1.3. Right to receive information

The whistleblower shall be notified, in writing, during the life cycle of the complaint and the different stages of the proceedings.

7.1.4. Availability of communication channels

The whistleblower may choose the channel for making the complaint that they consider most appropriate and may access the internal channels of CEFETRA IBERICA (web portal, in-person meeting, ordinary post) or external channels (competent authorities) available to them.

Cefetra

7.1.5. Right to limit processing

During the process of formulating the complaint the whistleblower shall only be asked for data that are strictly necessary to process the complaint and after that, data not strictly necessary for the investigation may not be requested or kept.

The information provided may not be used for any purposes other than the investigation.

If the complaint contains information on industrial, trade or other secret that might affect the commercial, economic, strategic or security interests of CEFETRA IBERICA or of third parties involved, they should be used for what is strictly necessary in the process of investigating the complaint and may not be disclosed or shared for any other purposes.

Any data that is excessive or not relevant to the investigation of a complaint or which has been gathered accidentally shall be eliminated immediately.

7.1.6. Anonymity

If the informant wishes to maintain their anonymity, they shall not provide personal data in that regard, regardless of the means of communication they use. Notwithstanding the above and due to the subject matter that potential communications are likely to deal with, all informants are recommended not to make anonymous communications in the interests of better investigation of the events and circumstances contained in them and appropriate processing of the same.

7.1.7. Right to confidentiality

The whistleblower's identity shall be confidential, and may not be disclosed without their express consent to anyone who is not competent to receive and manage complaints, with the exceptions¹ laid down in EU law or Spanish legislation in the context of investigations carried out by authorities or during legal proceedings.

7.1.8. Right to the elimination of personal details

Three months after the data have been entered they must be eliminated from the whistleblowing system, unless the purpose is to keep them to leave

¹ The identity of the whistleblower and any other information contemplated in section 1 may only be disclosed

when it is a necessary and proportionate obligation imposed by EU or Spanish law in the context of an investigation conducted by Spanish authorities or in the context of legal proceedings, especially to safeguard the affected person's right to defence.

Cefetra

evidence of the operation of the model to prevent offences being committed by the legal person or stemming from the same legal proceedings or investigations by the competent authorities².

7.2. Rights of the whistleblower over communications made through the whistleblowing channel

7.2.1. Right to defence and presumption of innocence

In the life cycle of the complaint, CEFETRA IBERICA shall guarantee the rights of defence and presumption of innocence of the persons affected by the communications and shall not impose any punitive or legal measure where appropriate, until the veracity of the events reported has been verified, the respective evidence has been gathered and it has been concluded that there has been a criminal act or act contrary to the principles and ethical values of CEFETRA IBERICA.

The accused shall be entitled to an investigation based on the objective analysis of the evidence gathered, guaranteeing an effective, transparent investigation.

7.2.2. Right to be informed

In particular, the accused shall be notified of the investigation process being carried out so that they may exercise their right to defence and invoke anything which will enable them to accredit their innocence.

In cases where information from the investigation process involves a significant risk for the ability to investigate effectively, communication to the accused may be delayed while said risk exists. The aim is to prevent the destruction or alteration of evidence by the accused.

7.2.3. Right to confidentiality

The information provided to the accused must be done in such a way that the whistleblower's confidentiality is protected, and the identity of the whistleblower may not be disclosed without their express consent to anyone who is not competent to receive and manage complaints with the exceptions³ stipulated in EU and Spanish law.

² Art.24.4(2) of Organic Law 3/2018, of 5 December, on Personal Data Protection and the Guarantee of Digital Rights.

³ The identity of the whistleblower and any other information contemplated in section 1 may only be disclosed

when it is a necessary and proportionate obligation imposed by EU or Spanish law in the context of an investigation conducted by Spanish authorities or in the context of legal proceedings, especially to safeguard the affected person's right to defence.

in the context of investigations carried out by authorities or during legal proceedings.

7.3.Imposing disciplinary measures

If, in the resolution of the investigation, it is reliably found that the facts investigated are certain and are linked to irregular or unlawful behaviours, the accused may be sanctioned in accordance with the disciplinary system of CEFETRA IBERICA, the current collective bargaining agreement which affects CEFETRA IBERICA, as well as employment legislation and the other civil and commercial obligations contracted by the member of CEFETRA IBERICA staff, management personnel or member of the Board of Directors.

CEFETRA IBERICA may also notify the police, public prosecutions service or the relevant legal authorities of the facts as it deems necessary.

In the case where the accused is a third party with whom there is no employment relationship (suppliers, commercial agent or business partner) the applicable sanctions shall be limited to the commercial sphere (limitation of actions, unilateral termination of the contract by CEFETRA IBERICA) without prejudice to the aforementioned communication to the competent legal authorities.

7.4.Communication of complaints that are false or made in bad faith

The whistleblowing channel of CEFETRA IBERICA must be used responsibly and appropriately.

The communication of false events, with a malicious and dishonest attitude represents an infringement of the good faith which must preside over employment relations within CEFETRA IBERICA, and the companies it participates in, and may lead to disciplinary measures in accordance with the current Collective Bargaining Agreement.

If, after the opportune analysis, it can be concluded that the events reported are manifestly false and that the complaint has been presented with a malicious attitude and bad faith:

- (i) the complaint will be filed, documenting the reasons which have led to the file being closed, ending the investigation work;
- (ii) this situation will be notified to the Human Resources Manager so that in coordination with CEFETRA IBERICA's compliance body, disciplinary measures can be proposed in accordance with the current Collective Bargaining Agreement and;
- (iii) the proposed sanction will be notified in writing to the Board of Directors or governing body of CEFETRA IBERICA, who shall decide on the disciplinary action to be applied to the

Cefetra

bad faith whistleblower.

8. Communication and diffusion

So that the present policy and the Channel comply with the purposes for which they have been introduced, they must be communicated and diffused so that any member of CEFETRA IBERICA or its dependent companies as well as its suppliers, collaborators or external advisers and in general, any person or company with direct or indirect involvement with CEFETRA IBERICA and/or who acts on behalf of, or to the benefit of the company, is duly informed about the internal information system. For that reason and with the aim of being able to ensure due communication and diffusion, CEFETRA IBERICA shall produce the respective communication plan and facilitate access to this document upon request.

Finally, this document is published on the corporate website of CEFETRA IBERICA, for anyone to consult.