

ETHICS CHANNEL POLICY	
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1. Introduction

The purpose of this internal reporting system policy is to set out the elements that ensure its proper configuration and to define the principles of confidentiality, protection of whistleblowers and processing established in Law 2/2023 of 20 February, regulating the protection of persons reporting regulatory breaches and combating corruption.

In this regard, **CEFETRA IBERICA, S.L.** (hereinafter **CEFETRA IBERICA**) has set up the email address canaletico@cefetra.es as the main internal reporting channel for receiving communications, without prejudice to other established channels. Notwithstanding the foregoing, it is emphasised that this channel has been implemented as a key and suitable tool for supervision, control and prevention in the field of ethical and regulatory compliance, with the aim of promoting a culture of transparency and ethics, free from corruption, fraud or administrative or criminal breaches, in accordance with the provisions of Law 2/2023 of 20 February “on the protection of whistleblowers”, as well as the provisions, where applicable, of Article 31 bis of the Criminal Code regarding compliance, Circular 1/16 of the Attorney General’s Office and the case law of the Supreme Court on the matter.

Consequently, anyone with reasonable grounds to believe that any act or incident may be subject to reporting may do so, at the very least, through the aforementioned internal reporting channel.

The internal reporting system enables any person associated with **CEFETRA IBERICA** to report on:

- I. Any event, indication, irregularity, risk or knowledge of possible offences and/or regulatory breaches within their scope and operations.
- II. Any action contrary to the internal policies, protocols, procedures and codes established in relation to compliance.
- III. Any indication, suspicion or evidence of unethical or discriminatory behaviour, behaviour contrary to **equality, and possible workplace and/or sexual harassment**.
- IV. Any suspicious transaction, incident or risk relating to “Prevention of Money Laundering and Terrorist Financing”, fraud, corruption or the existence of conflicts of interest.
- V. **Any other acts or omissions** that may constitute a **criminal offence** or a serious or very serious **administrative** offence, or any breach **of the rest of the legal system**.
- VI. Any queries regarding the regulations.

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The internal reporting system and its various channels provide a confidential and secure means for employees, customers, suppliers and any other interested parties to report any suspicious or illegal activity within the company without fear of reprisal, as it has been designed and established securely. The internal reporting system guarantees the confidentiality of the identity of whistleblowers and any third parties mentioned in the report, as well as the procedures followed in the handling and processing of reports, taking into account, in all cases, data protection regulations and preventing access by unauthorised personnel.

Finally, the system allows for the submission of reports in writing or verbally, or both, as required by Law 2/2023 of 20 February, as will be discussed later.

Furthermore, members of Cefetra Ibérica may use the group-wide whistleblowing channel by accessing the following link: [Iberia - 2026 Cefetra Group Whistleblower Policy \(1\).pdf - All Documents](#)

2. Scope of application

This policy, in accordance with the provisions of Article 11(1) of Law 2/2023, in conjunction with 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 GRAINS AND FERTILISERS, S.L.
- TRANSHISPANIA AGRARIA, S.L.
- DAGAN PROTECH, Ltd.

3. Responsible for implementation

In accordance with Article 5 of Law 2/2023, the Board of Directors of **CEFETRA IBERICA** is responsible for the implementation of the Internal Information System.

4. Head of the internal system

In accordance with the provisions of Article 8(2) of Law 2/2023, the management body of **CEFETRA IBERICA** has designated the **compliance body of CEFETRA IBERICA** as the person responsible for the system, who is responsible for managing the internal reporting system and handling investigation files.

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The person responsible for the system shall carry out their duties independently and autonomously from the entity's other bodies or organisations, without receiving instructions of any kind and with access to all the necessary human and material resources to carry them out.

Both the appointment and the removal of the individually designated natural person shall be notified to the Independent Whistleblower Protection Authority, A.A.I., as provided for in Title VIII of Law 2/2023 regulating the protection of persons reporting regulatory infringements, or, where applicable, to the competent authorities or bodies of the autonomous communities, within the scope of their respective powers, within ten working days, specifying, in the event of dismissal, the reasons justifying it.

4.1. Management of the internal reporting system

Article 6 of Law 2/2023 establishes that *“The management of the internal reporting system may be carried out within the entity itself or by engaging an external third party, in accordance with the terms set out in this law. For these purposes, **the management** of the System is considered to be **the receipt of information.**”*

Notwithstanding the foregoing, the management of communications and/or the processing of investigation files may be entrusted to an external third party. In such cases, the data controller at **CEFETRA IBERICA** must ensure the compliance and diligence of the third parties to whom the function of managing and processing the whistleblowing channel is outsourced, and in particular that this third party complies with the highest standards of independence, confidentiality, data protection and secrecy of communications, as required by Law 2/23 of 20 February.

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

4.2. Handling of communications

All reports or communications shall be answered and resolved as quickly as possible, in accordance with the legally established timeframes. Under no circumstances shall information be disclosed to third parties, except where required to do so by the authorities.

CEFETRA IBERICA will send the person making the report or communication an acknowledgement of receipt within a maximum of seven (7) days of receipt, unless the complainant expressly requests otherwise or the body responsible for the investigation

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considers that such an acknowledgement may compromise the protection of the complainant's identity.

It will also inform the complainant of the actions taken in following up the complaint, the measures planned or adopted to address the complaint, and the results or measures adopted to resolve the issue raised, as well as the reasons for choosing such a course of action.

Specifically, CEFETRA IBERICA has a procedure for the management, handling, investigation and resolution of reports received.

CEFETRA IBERICA guarantees that it will not take any retaliatory action against anyone who, in good faith and in accordance with legally established parameters, reports conduct or the appearance of conduct contrary to the law and/or internal regulations. Conversely, misuse of the Channel, consisting of the reporting of manifestly false facts or actions, may be grounds for disciplinary action in accordance with **CEFETRA IBERICA's** Disciplinary System. Similarly, failure to report conduct or the appearance of conduct that violates the law and/or internal regulations may be grounds for disciplinary action in accordance with the Disciplinary System.

5. Submission of reports

Reports must be submitted via the email address canaletico@cefetra.es , in accordance with the provisions of section 4 of **CEFETRA IBERICA's** Whistleblowing Channel Management Protocol.

In compliance with applicable regulations, reports may be made via any other means available to the whistleblower (postal mailboxes, telephone, via voice messaging systems), provided that the information in question can be reliably conveyed to those responsible for the Channel, as set out in the Whistleblowing Channel Management Protocol.

In the event of a verbal report being made with the prior consent of the whistleblower, this must be documented by recording the conversation in accordance with the specific provisions of **CEFETRA IBERICA's** Whistleblowing Channel Management Protocol.

Furthermore, Law 2/2023 establishes that any person may report, in addition and/or in the absence of a response from the internal responsible party, to the Independent Whistleblower Protection Authority (A.A.I.) via the external communications channel or through the relevant regional authorities or bodies, the commission of any acts or omissions falling within the scope of the external channels.

6. Procedure for the management, handling, investigation and resolution of complaints received

CEFETRA IBERICA has a procedure in place for the management, handling, investigation and resolution of reports received. However, an outline of the procedure is provided below for the information of all CEFETRA IBERICA members.

MANAGEMENT PHASE:

Action	Who is responsible for carrying it out?	
Receipt of the communication	MANAGEMENT RESPONSIBLE -Supervisory body-	
Recording of the communication		
Analysis of the communication		
Proposal for non-admission	Proposal for acceptance	SYSTEM ADMINISTRATOR -Supervisory body-
Archive	Different matter	

PROCESSING AND INVESTIGATION STAGE:

Action	Who is responsible for carrying it out?
Assessment of proposal	SYSTEM MANAGER -Supervisory body-
Acceptance of proposal	
Preparation of the case file	
Investigation of the facts	
Proposal of measures	

RESOLUTION PHASE:

Action	Who is responsible for carrying this out?
Receipt of proposed measures	Board of Directors or Decision-making Body – upon the recommendation of the Supervisory Body –
Decision-making	
Implementation of the decision	
Report to the complainant and the respondent	Person responsible for the system -Supervisory Body-

7. Key aspects associated with the whistleblowing channel

The internal reporting channel is established as one of the cornerstones of the regulatory compliance and prevention system implemented at **CEFETRA IBERICA** in accordance with the provisions of Article 31 Bis of the Criminal Code, Circular 1/16 of the Attorney General’s Office, Supreme Court case law on the matter, Law 2/2023 and EU Directive 2019/1937 on the matter. This channel has been established in accordance with the highest standards of diligence in this area and the corresponding safeguards:

- **Confidentiality and Anonymity:** The confidentiality of communications received through the Ethics Channel (as well as through other channels) is its cornerstone, guaranteeing, in all cases, the confidentiality of the identity of the person making the report and the information provided, of the persons concerned and of any third parties mentioned therein, except where required by the judicial authorities in accordance with the provisions of the law and with all the safeguards established therein. Should the recipient of the communication be a person other than those responsible for the Channel, they are obliged to maintain the confidentiality of the communication and forward it immediately to those responsible.
- **Data Protection:** The Channel and its management have been established in accordance with the principles of information protection and compliance with personal data protection measures, in accordance with the applicable regulations in this area.
- **Protection of the whistleblower/reporter:** **CEFETRA IBERICA** may not take any reprisals, as stipulated by the regulations, against anyone who, in good faith and in

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accordance with the legally established parameters, reports non-compliance with conduct or the appearance of conduct contrary to the law and/or internal regulations, except in cases where the regulations determine otherwise.

- **Record-keeping:** The Channel maintains a register of communications/reports made to safeguard the processing, management and integrity of the information provided through this channel, ensuring it remains unaltered and is kept independently.
- **Protection of those affected by communications:** In all cases, **CEFETRA IBERICA** guarantees respect for the right to the presumption of innocence, defence, the right to be heard and the honour of persons under investigation and/or affected by the communication, and the right to be informed of the actions or omissions attributed to them.
- **Professionalism and Experience:** The Channel is managed by professionals who are experts in regulatory compliance and criminal prevention, ensuring the appropriate handling, management and analysis of communications/reports, as well as safeguarding the rights of both the complainant and the person accused of unfounded allegations or those made in bad faith .

7.1. Rights of the whistleblower regarding communications made via the whistleblowing channel.

7.1.1. Right to protection during the investigation

CEFETRA IBERICA guarantees the **whistleblower's** right to **protection** during the investigation; however, if the whistleblower makes the content of the report public, they may only avail themselves of protective measures if they have first reported the matter via the whistleblowing channel.

7.1.2. Prohibition of retaliation

CEFETRA IBERICA guarantees that **it will not take any retaliatory action** against anyone who, in good faith and in accordance with the legally established parameters, reports conduct or the appearance of conduct contrary to the law and/or internal regulations.

7.1.3. Right to receive information

The complainant will be **informed**, in writing, **throughout the life cycle of the complaint** and the various stages of the procedure.

7.1.4. Availability of communication channels at

The whistleblower may choose the reporting channel they consider most appropriate, being able to use **CEFETRA IBERICA's** internal channels (website, face-to-face meeting, post) or the external channels (competent authorities) available to them.

7.1.5. Right to restriction of processing

During the complaint process, **the complainant will not be asked for any data that is not strictly necessary** to process the complaint; subsequently, no data that is not strictly necessary for the investigation may be requested or retained.

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

In the event that a complaint contains information regarding trade or business secrets or other information that could affect the commercial, economic, strategic or security interests of **CEFETRA IBERICA** or any third parties involved, such information must be used only to the extent strictly necessary for the investigation of the complaint and may not be disclosed or shared for any other purpose.

Any data that is excessive or irrelevant to the investigation of a complaint, or that has been collected accidentally, shall be deleted immediately.

7.1.6. Anonymity

Should the complainant wish to remain **anonymous**, they shall not provide any personal data in this regard, regardless of the means of communication used. Notwithstanding the above, and given the nature of the matters likely to be the subject of any communications, **all complainants are advised not to submit anonymous reports in order to facilitate a more thorough investigation of the facts and circumstances contained therein, as well as their proper handling.**

7.1.7. Right to confidentiality

The identity of the complainant will remain **confidential** and may not be disclosed without their express consent to any person other than those authorised to receive and handle complaints, subject to the exceptions¹ set out in EU law or Spanish legislation in the context of investigations carried out by the authorities or in the course of legal proceedings .

¹ The identity of the complainant and any other information referred to in paragraph 1 may only be disclosed where this constitutes a necessary and proportionate obligation imposed by Union or national law in the context of an investigation carried out by national authorities or in the context of legal proceedings, in particular to safeguard the rights of defence of the person concerned.

7.1.8. Right to erasure of personal data

Three months after the data has been entered, it must be **deleted from the reporting system**, unless the purpose is to retain it to provide evidence of the functioning of the legal entity's model for the prevention of criminal offences, or unless legal proceedings or investigations by the competent authorities arise from it².

7.2. Rights of the accused regarding communications made via the reporting channel

7.2.1. Right to defence and presumption of innocence

Throughout the reporting process, **CEFETRA IBERICA** shall guarantee the **rights of defence and the presumption of innocence** of the persons affected by the reports and shall not impose any disciplinary or legal measures, as the case may be, until the veracity of the reported facts has been verified, the relevant evidence has been gathered, and it has been established that a criminal offence has been committed or that the principles and ethical values established at **CEFETRA IBERICA** have been breached.

The person against whom the complaint is made shall have the right to an investigation based on an **objective analysis** of the evidence gathered, ensuring an **effective and transparent investigation**.

7.2.2. Right to be informed

In particular, the accused shall be **informed of the investigation process** being carried out so that they may exercise their right of defence and present any evidence that may prove their innocence.

In cases where disclosure of information regarding the investigation process poses a significant risk to the ability to investigate effectively, communication with the accused may be delayed for as long as such a risk exists. The aim is to prevent the destruction or tampering of evidence by the accused.

7.2.3. Right to confidentiality

Information provided to the accused must be disclosed in such a way as to protect the **confidentiality** of the complainant; the complainant's identity may not be disclosed without their express consent to any person other than those authorised to receive and

² Second subparagraph of paragraph 4 of Article 24 of Organic Law 3/2018 of 5 December on the Protection of Personal Data and the Guarantee of Digital Rights.

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handle complaints, subject to the exceptions³ established by EU or Spanish law in the context of investigations carried out by the authorities or in the course of legal proceedings .

7.3. Imposition of disciplinary measures

If the investigation's findings conclusively establish that the facts under investigation are true and are linked to irregular or unlawful conduct, the accused may be subject to disciplinary action in accordance with **CEFETRA IBERICA**'s disciplinary system, the applicable Collective Agreement governing **CEFETRA IBERICA**, as well as labour legislation and any other civil and commercial obligations entered into by the **CEFETRA IBERICA** staff member, executive or member of the board of directors.

CEFETRA IBERICA may also report the matter to the police, the public prosecutor's office or the relevant judicial authorities if it deems it necessary.

In the event that the person reported is a third party with whom no employment relationship exists (supplier, commercial agent or business partner), the applicable sanctions shall be limited to the commercial sphere (restriction of activities, unilateral termination of the contract by **CEFETRA IBERICA**) without prejudice to the aforementioned notification to the competent judicial authorities.

7.4. Reporting of false or bad-faith complaints

CEFETRA IBERICA's whistleblowing channel must be used responsibly and appropriately.

Reporting false facts with a malicious and dishonest attitude constitutes a breach of the good faith that must govern working relationships within **CEFETRA IBERICA** and the companies in which it participates, and may result in disciplinary measures in accordance with the current Collective Agreement.

If, following a thorough investigation, it is concluded that the facts reported are manifestly false and that the report was made with malicious intent and in bad faith:

- (i) the complaint will be closed, with the reasons for closing the case documented, thereby concluding the investigation;
- (ii) this circumstance will be referred to the person responsible for HR so that, in coordination with **CEFETRA IBERICA**'s compliance body, disciplinary measures may

³ The identity of the complainant and any other information referred to in paragraph 1 may only be disclosed where this constitutes a necessary and proportionate obligation imposed by Union or national law in the context of an investigation carried out by national authorities or in the course of judicial proceedings, in particular to safeguard the right of defence of the data subject.

be proposed in accordance with the current Collective Agreement; and

- (iii) the proposed sanction will be communicated in writing to the administrative or governing body of **CEFETRA IBERICA**, which will decide on the disciplinary action to be taken against the complainant acting in bad faith .

8. Communication and dissemination

In order for this policy, as well as the Channel, to fulfil the purposes for which it has been established, it is necessary to communicate and disseminate it so that any member of **CEFETRA IBERICA** or its subsidiaries, as well as its suppliers, collaborators or external advisers and, in general, any person or company with a direct or indirect involvement with **CEFETRA IBERICA** and/or acting on its behalf and for its benefit, has due knowledge of the internal reporting system. For this reason, and with the aim of ensuring proper communication and dissemination, **CEFETRA IBERICA** will implement the relevant communication plan and provide access to this document to anyone who requests it.

Finally, this document is published on **CEFETRA IBERICA**'s corporate website so that anyone may consult it.