

English translation for information only



INFORMATION ABOUT MANAGEMENT PROCEDURE

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CHAPTER I. PRELIMINARY

Article 1. Object

The purpose of this document is to define the procedure for processing the information that is transmitted through the Information Center of GRUPO CEREALTO in accordance with the principles and guarantees established in the Policy of the Internal System of Information and Defense of the Informant approved by the GRUPO CEREALTO.

Article 2. Establishment of the Internal Information Channel

The Internal Information Channel is a channel open to both GRUPO CEREALTO personnel and third parties. It has been specifically authorized to inform the Head of the Internal Information System of breaches regarding the following matters:

- (a) Actions or omissions that may constitute a breach of the Code of Conduct.
- (b) Actions or omissions that are contrary to the provisions of the Criminal Risk Prevention Program and / or the regulatory compliance protocols implemented in the organization.
- (c) Actions or omissions that may constitute a criminal offense or administrative offense of a serious or very serious nature and, in particular, those that imply economic loss for the Public Treasury and Social Security.
- (d) Actions or omissions that may constitute infringements of labor law in matters of safety and health at work.
- (e) Actions or omissions that may constitute infringements of European Union law provided that they either affect the financial interests of the European Union or affect the internal market.
- (f) Any other breach provided for in article 2.1 (a) of Law 2/2023, of February 20, regulating the protection of persons who report on regulatory infractions and the fight against corruption.

The Internal Information Channel may not be used for purposes other than those for which it was created.

Article 3. Guiding principles

All communications sent through the Internal Information Channel will be treated, in accordance with the Policy of the Internal Information System and Defense of the Informant, respecting the following principles:

- *Independence*: The person in charge of the Internal Information System and the person designated to directly assume its management will perform the powers assigned to them with autonomy and full independence. It is exclusively subject to the authority of the

Management Body of GRUPO CEREALTO, which will rest the competence to definitively resolve the investigation files to which the information received through the Internal Information Channel gives rise.

- *Impartiality*: The facts that have been communicated through the Internal Information Channel will be rigorously examined, taking into consideration all the relevant circumstances for their resolution and avoiding any type of arbitrariness. The decision regarding each and every one of the information received will always be duly justified.
- *Confidentiality*: The Internal Information Channel will be managed, according to its design and nature, in a secure manner, which excludes access to unauthorized personnel, and in such a way that the identity of the informant is fully protected and the confidentiality of any data of those natural or legal persons that have been mentioned is guaranteed.
- *Preservation of Anonymity*.- In order to favor its use and effectiveness, the Internal Information Channel is enabled to report information anonymously, in such a way that the CEREALTO GROUP will refrain from carrying out any type of inquiry regarding the identity of those complainants who have preferred to remain anonymous.
- *Indemnity*: The CEREALTO GROUP will not tolerate any form of retaliation that may be committed on those persons who have made use of the Internal Information Channel, as expressly contemplated in the Policy of the Internal Information System and defense of the informant.

CHAPTER II. SCOPE OF THE INTERNAL INFORMATION CHANNEL

Article 4. Informants and users of the channel

The following persons may use the Internal Information Channel and report information on the breaches reflected in Article 2:

- (a) Workers/collaborators, interns, trainees, trainees, in training period or people who have not formalized the employment relationship; cooperative members, participants, shareholders, managers, members of the governing bodies of the CEREALTO GROUP as well as any of its subsidiaries, who communicate or disclose information obtained both during the period of membership of the organization, before its definitive incorporation or once the link has been extinguished.
- (b) Workers who provide services for suppliers of GRUPO CEREALTO or its managers and administrators;
- (c) Service providers or suppliers of GRUPO CEREALTO on their own account.
- (d) Self-employed or employed workers who provide services under the direction or supervision of contractors or subcontractors of the organization.

Article 5. Access and use of the Internal Information Channel

Informants may use the Internal Information Channel through the following communication system:

Access from the Cerealto website: <https://cerealto.com/es/>

Access from the Cerealto intranet: [Cerealto Siro Foods - Home \(sharepoint.com\)](#)

Access from the Corporate APP.

Additionally, and in any case, infringements may be notified through the hierarchical line or through communication with the Directorate of People and Organization or the Body for Supervision and Control of Regulatory Compliance.

All persons who wish to make use of the Internal Information Channel enjoy, therefore, access to any of the media outlined above, or at least to some of them.

Article 6. Content and characteristics of communications

When formulating a communication through the Channel, both to assess the good faith of the informant and to allow it to be properly managed and resolved, it is especially important that the facts on which it is based are transmitted in a sufficiently detailed and complete manner, providing all the data at their disposal.

For these purposes, the communications will contain, in general and as far as possible, the following information:

- The identity of the person responsible for the facts to which the communication refers, indicating the name and surname, as well as any other relevant data known and providing information in this regard.
- A detailed account of the infringement that is reported and that any information that is considered to be of value for the assessment of the information and the taking of a decision is recorded. In particular, it is especially convenient that the information be extended on the following points: (i) If there are witnesses to the facts or documents that can prove the content of the information reported. (ii) If there are other persons involved in the irregular conduct that is reported. (iii) If the information had previously been transmitted to any other person of the CEREALTO GROUP. (iv) If the situation reported is recent or has been prolonged over time.

The Internal Information Channel is open to anonymous communications and, therefore, the identification of the informant will not be mandatory nor will it be obliged, if he does not wish, to provide any contact information.

However, the contact details of the reporting person may be useful to request clarification or additional information on the facts that are the subject of the complaint. For these purposes, the informant may indicate an address, email or safe place for the purpose of receiving notifications.

CHAPTER III. -PROCESSING OF COMMUNICATIONS

Article 7. Admissibility of communications

The management and processing of the information will correspond to the person that the Supervisory and Control Body of Regulatory Compliance designates for the direct management of the Internal Communication System.

Once the communication has been received, it will be evaluated whether its processing is appropriate or directly its file because it is not admissible. Within a maximum period of seven calendar days following receipt of the information, unless the confidentiality of the notification may be jeopardized, the reporting person shall be acknowledged receipt of the communication and notified of his declaration of admissibility or inadmissibility.

The Supervisory and Control Body of Regulatory Compliance may revoke decisions of non-admissibility of the communication.

Communications of information toadmissibles.- They will be considered admissible communications, which must be subject to processing and investigation, those that, without prejudice to the fact that they require to be investigated for verification, describe behaviors that could be constitutive of any of the infractions provided for in article 2 of this information management procedure.

Inadmissible communications.- Communications that are in any of the following cases will be considered inadmissible in principle:

- That does not contain the minimum requirements to identify the irregularity or infringement to be notified. In this case, if the identity is known, the reporting person shall be notified in order to request clarification or correction of the deficiencies noted in his communication. In the event that the identity of the informant is not known, the communication will be archived directly.
- That the facts subject to communication do not constitute, according to the description made by the informant, any of the infractions or breaches that fall within the scope of application of this document.
- That the content of the information constitutes a claim of a purely individual nature and, consequently, is not based on a breach of the law, the Code of Conduct or the regulatory compliance programs that the organization has been endowed with.
- That refers to facts that are subject to a judicial procedure in progress.

The Supervisory and Control Body of Regulatory Compliance, in turn, as responsible for the Internal Information System, must submit to the Management Body of GRUPO CEREALTO, with the periodicity that can be established in each case, and that may not be, in any case, exceeding

one year, a list of communications received in that time frame, with expression of its content and its qualification as admissible or inadmissible.

In view of the foregoing information, the Management Body may request the revocation of the decision on the admissibility of the cases communicated to it.

Article 8. Recording of information

All communications received, whether admissible or not, will be subject to a registration process and the assignment of an identification code for proper control, monitoring and archiving.

When a telephone line or other voice messaging system with recording is used in the communication, in which case it will be carried out subject to the authorization of the informant, or without recording, the Supervisory and Control Body of Regulatory Compliance or, where appropriate, the natural person delegated to carry out the management of the Internal Information System will have the right to document the verbal communication either through a recording of the preservation in a durable and accessible format, or through a complete and accurate transcription of the conversation made by the personnel responsible for processing the communication. In this case, the reporting person who has identified himself will be offered the possibility of verifying, rectifying and accepting the transcript of the call by means of his signature.

In the same way, it will proceed in the event that the informant has requested an interview with the heads of the Supervisory and Control Body of Regulatory Compliance or with the natural person to whom the management functions of the Internal Information System have been delegated to record and keep complete and accurate records of it in a durable and accessible format. In this case, the authorisation of the reporting person shall be required.

Article 9. Investigation of the facts reported

Once the communication through the Channel has been received and qualified as admissible, the person to whom the Regulatory Compliance Supervisory and Control Body delegates the functions of direct management of the Internal Information System will open a file for the investigation of the facts denounced.

The processing of the file will correspond to the person directly responsible for the management of the Internal Information System, who may request the collaboration of the different areas or departments of the organization that he deems appropriate, as well as request additional resources or that the investigation is undertaken by an expert in the event that, due to the characteristics of the facts, the research overwhelms their capabilities or resources.

Likewise, the previous investigation file may be initiated when, by any other source, the Supervisory and Control Body of Regulatory Compliance or the person to whom the management functions of the Internal Information System have been delegated becomes aware of the possible existence of an infringement in the matters referred to in Article 2 of this information management procedure.

On the occasion of the investigation of the file, as many investigative measures as are appropriate for the clarification of the facts will be carried out , drawing up a record of each of the proceedings that are carried out. Likewise, if your identity is known, you may request the informant to complement or clarify the information transmitted, providing the additional documentation necessary to prove the existence of the conduct communicated.

In the investigation of the facts, the person to whom the Supervisory and Control Body of Regulatory Compliance has delegated the management functions of the Internal Information System, may access emails, files, calls made, Internet history, records of entries and exits, registration of expenses and trips or any other diligence, complying, in any case, with the regulations relating to the protection of personal data or any other that may be applicable.

In the processing of the file, interviews will be called to the persons linked to the facts under investigation. In the same way, all those persons who, although not mentioned in the communication, may have been related, directly or indirectly, to the facts under investigation, must be summoned, in order to know what happened as objectively as possible.

Likewise, the alleged author of the informed conduct will be granted a hearing. In this hearing, the facts under investigation will be presented and their version of those same facts will be sought. The accused may use the means of proof he deems appropriate in his defense.

The verbal communications that are maintained with the informant and the possible person responsible for the conduct denounced, whether those made through a face-to-face meeting, by telephone, by voice messaging system or by means of any other technology that allows telematic communication, must be well documented through a recording of the conversation in a secure format, durable and accessible or through a complete and accurate transcription of the conversation. The person being interviewed or being heard will be given the opportunity to verify, rectify and accept by signing the transcript of the conversation.

Article 10. Preparation of the report and motion for a resolution

The investigation file will end with a Report that will be submitted to the Regulatory Compliance Supervisory and Control Body so that it can formulate the corresponding resolution proposal. The Report shall contain at least the following sections:

- Background to the case.
- Summary of the proceedings and the evidence carried out.
- Facts considered accredited.
- Regulatory foundations.
- Conclusions.

The Report must be completed as soon as possible, and in any case, within a maximum period of three months from receipt of the information. The period may be extended for an additional three months as a result of the particular complexity of the investigation initiated.

Unless they are strictly necessary for the adoption of corrective or sanctioning measures, the report will avoid all those mentions that allow the identification of the informant or the denounced, as well as the specific work center or department in which the facts had developed.

In view of the Report submitted for consideration, the Supervisory and Control Body of Regulatory Compliance will formulate the corresponding resolution proposal that will be communicated to the Management Body, in order to issue a final resolution. The motion for a resolution may contain a recommendation or proposal for those measures which, in its opinion, should be taken in order to avoid situations similar to those under investigation in the future. Likewise, if the nature and gravity of the facts so require, the Supervisory and Control Body of Regulatory Compliance will raise the corresponding proposal for sanction in relation to those responsible for the behaviors or facts reflected in the Report.

In the case of complaints of a very serious nature, the Supervisory and Control Body of Regulatory Compliance will inform the Management Body immediately.

Article 11. Final resolution

In view of the report submitted and the proposal, the Management Body may adopt any of the following resolutions:

- Order the archiving of the file for not having incurred in any infraction or non-compliance.
- Adopt the appropriate corrective measures and may initiate, where appropriate, a sanctioning procedure against the accused. The execution of the specific disciplinary measures will correspond to the Department of People and Organization.

In the event that the facts investigated, after carrying out the appropriate investigative measures, contain sufficient evidence of their criminal nature, the Supervisory and Control Body of Regulatory Compliance must immediately inform the Public Prosecutor's Office or the judicial authorities of the facts and the persons responsible, in order to clarify the appropriate criminal responsibilities and repair the damages caused. It may also initiate disciplinary proceedings against the accused.

The resolution of the Management Body will be communicated to the Supervisory and Control Body of Regulatory Compliance for the purpose of proceeding with its execution. It shall also be communicated, where appropriate, to the accused, by any means that allows to have proof of its receipt, within ten days following its adoption.

If you have provided your identity or provided your contact information, the informant will be informed about those aspects that are relevant to the processing of the communication presented and its result.

CHAPTER IV. GUARANTEES OF THE INTERNAL INFORMATION CHANNEL

Article 12. Confidentiality

The right to honor of individuals must be one of the maxims of action of the procedure of communication of information of the CEREALTO GROUP and all the actors of the procedure must pay the greatest attention to ensure this right.

The CEREALTO GROUP undertakes to preserve the confidentiality of the information received through the Internal Information Channel, as well as all the actions carried out in relation to the communications sent through the Channel.

Confidentiality extends to all the extremes to which the communication refers and, in particular, to the non-disclosure of the identity of the informants or, where appropriate, of the persons whose conduct or action could be mentioned in the consultations and information received through the Internal Information Channel addressed in the subsequent information file to which the communication may give rise.

At an initial stage, such identities shall be known exclusively to the Regulatory Compliance Supervisory and Control Body or the person to whom it has delegated the management functions of the Internal Information System. If they are essential for the exercise of its powers, it may also be known by the Administrative Body.

The confidentiality of proceedings may be limited in cases where it is essential to know the identity of those responsible for the facts in order to take appropriate disciplinary measures or to inform the judicial or administrative authorities of the facts reported.

Article 13. Indemnity

The CEREALTO GROUP formally establishes that it will not tolerate reprisals committed against those who have made use of the Internal Information Channel.

The Regulatory Compliance Supervisory and Control Body or the person to whom it has delegated the management functions of the Internal Information System will immediately attend to those persons who address it because they consider that the use of the Internal Information Channel has caused them damages or reprisals of any kind, and will adopt the necessary measures for its protection in accordance with the Policy of the Internal System of Information and Defense of the Informant.

Article 14. False reports

The CEREALTO GROUP will not tolerate communications made in bad faith, with the intention of disseminating false information or harming the people referred to in the information. In those cases in which it is proven that a complaint is manifestly false, the CEREALTO GROUP will take the legal and disciplinary measures deemed appropriate. However, the information provided that cannot be proven or that is proven erroneous will not give rise to any coercive conduct if it was not carried out maliciously. The good faith of the informant shall always be presumed and in any case.

Article 15. Protection of the accused

The processing of communications sent through the Channel and the carrying out of the corresponding investigations will be carried out respecting the rights of the accused and, in particular, the principle of the presumption of innocence and the principle of adversarial.

Likewise, in carrying out the corresponding investigative actions, all the measures and guarantees that are necessary to ensure that the evidence is obtained in a lawful manner, with respect for the legislation and constitutional rights, thus guaranteeing its validity in a possible judicial process.

CHAPTER V. THOSE RESPONSIBLE FOR HANDLING COMPLAINTS

Article 16. Supervisory and Control Body of Regulatory Compliance

The Body for the Supervision and Control of Regulatory Compliance is the highest supervisory body in the prevention and control of criminal risks. It enjoys autonomous powers of initiative and control for the exercise of its functions and is endowed with the necessary authority to adopt as many actions as are necessary for the proper implementation of the Internal Information System Policy and the effectiveness of the Informant and ensure its effectiveness including, where appropriate, and without prejudice to its delegation to another department, propose the imposition of disciplinary measures that may be appropriate in the field of criminal risk prevention in accordance with labor legislation and / or internal regulations of the Group.

Among the functions of the Regulatory Compliance Supervisory and Control Body are those of supervising the operation of the procedures implemented in the CEREALTO GROUP for the reception and processing of information, as well as to adopt measures to protect whistleblowers. For this purpose, it will be kept informed about the treatment of communications, consultations and notifications and will validate the response given to them through the corresponding resolution. Periodically, the Regulatory Compliance Supervisory and Control Body will send a report on its activities, with its conclusions and recommendations, to the Management Body of GRUPO CEREALTO.

As responsible for the procedure for handling complaints, the Body for Supervision and Control of Regulatory Compliance has been entrusted with the process of receiving, processing and following up on complaints, as well as the execution of resolutions.

The tasks of the Regulatory Compliance Supervisory and Control Body include the following:

- It will supervise, where appropriate, the activities carried out by the natural person to whom the management of the Internal Information and Defense System of the Informant has been delegated and the decisions that may be adopted in the processing of communications.
- It will prepare reports and examine those reports that may be made by the natural person to whom it has delegated the management of the Internal System of Information and Defense of the Informant, and will formulate the corresponding resolution proposal that will be communicated to the Administrative Body.

- It will transfer to the Administrative Body and / or the Department of People and Organization for the processing of the corresponding disciplinary file opened against those who have carried out actions or behaviors of risk
- It will protect the identity of the informants and will ensure the effective observance of the commitment of non-retaliation of the CEREALTO GROUP and respect for the right to honor of the people who could be mentioned in the complaints received, supervising compliance with current legal regulations on data protection.
- It shall keep the Management Body regularly informed of the communications received.
- It will carry out statistical monitoring and make annual aggregate reports for the Group Management on the operation of the channel.
- It will be responsible for the Internal Information and Defense System of the Informant, and will ensure its proper functioning and the correct processing of the information received through the Internal Information Channel. It will submit to the Administrative Body the corresponding reports on the investigations carried out and the Proposals for Resolutions, so that it adopts the final resolution.

The CEREALTO GROUP will make available to the Supervisory and Control Body of Regulatory Compliance the necessary means to satisfactorily carry out its tasks related to the Whistleblowing Channel.

Article 18. Person specially designated by the person in charge of the Internal System

The Regulatory Compliance Supervisory and Control Body, in its capacity as responsible for the Information System, may designate from among its members a **person responsible for the direct management of the Internal Information System** and the processing of investigation files.

Article 20. Conflicts of interest

The members of the Management Body, the Supervisory and Control Body of Regulatory Compliance and the person to whom it has delegated the management functions of the Information System, may be subject to a conflict of interest in the event that communications were received that referred to their person, to persons of their confidence or to any person or Fact assigned to its functional area.

In the event that the information directly or indirectly affects any member of the Administrative Body or the Body for Supervision and Control of Regulatory Compliance and the person to whom it has delegated the management functions of the Information System, or in the event that, due to its link with the facts object of the information or the persons involved, a conflict of interest could arise that compromises their impartiality, the affected member of those bodies must communicate it and must refrain from participating in the different phases of processing the file until its final resolution.

If it does not do so, the Chair of the Management Body shall be informed of the existence of the conflict of interest so that it may decide on the temporary exclusion from the Management Body, the Supervisory and Compliance Control Body of the member concerned or the person to whom it has delegated the management functions of the Information System, until the conflict situation ceases and proceeds to the purification, where appropriate, of the corresponding responsibilities.

CHAPTER VI. SECURITY AND PROTECTION OF PERSONAL DATA

Article 21. Informative clause on the processing of personal data

Access to the data of the Internal Communication Channel will be limited exclusively to those who, incardinated or not within the entity, perform the functions of internal control and compliance in the terms established in this Information Management Procedure and to those in charge of the treatment that may be designated for this purpose.

However, it will be lawful for other persons to access it or even for its communication to third parties, when it is necessary for the adoption of disciplinary measures or for the processing of judicial proceedings that, where appropriate, proceed.

The preservation of the identity and confidentiality of the informant is guaranteed, unless there is a request from a judge.

Article 22. Retention of data in the channel

The data of the person making the communication and of the employees and third parties must be kept in the complaints system only for the time necessary to decide on the appropriateness of initiating an investigation into the facts communicated.

In any case, after three months from the introduction of the data, they must be deleted from the communications system.

Once extracted from the information system "InternalInformation Channel", the investigation of the reported facts will continue, the aforementioned data will be constituted in one more record within the treatment activities of the entity, remaining outside the "Internal Information Channel".

On the other hand, communications that have not been processed may only be recorded anonymously, from the moment they are classified as inadmissible.

Article 23. Compliance with the duty of information

Prior to the use of the Internal Information Channel , the informant will be duly informed about the processing of their personal data by making available and expressly accepting the rules contained in this document and, in particular, the provisions of the previous article.

CHAPTER VII. REPORTING AND DOCUMENTATION

Article 24. Report to the Board of Directors

Annually, the Supervisory and Control Body of Regulatory Compliance will submit a report to the Management Body of the CEREALTO GROUP. These reports will refer to the activity of the Group's Internal Information Channel during the period and will include the following information:

- Communications received, disaggregated according to the medium used.
- Communications received, aggregated according to the matters to which they refer.
- Complaints received and considered inadmissible and reasons for inadmissibility.
- Average response and treatment times to complaints received and average times for channeling, managing and responding to admissible complaints.
- Proposal for modification, elimination or creation of procedures to reduce risks of bankruptcy of internal control mechanisms.
- The response and perception that the people of GRUPO CEREALTO can send about the procedure.

Article 25. Information to all persons in the Group

Annually, the Supervisory and Control Body of Regulatory Compliance will prepare statistical summaries of the work of the notification and consultation procedure for transmission to all people of GRUPO CEREALTO.

Additionally, on an annual basis, the CEREALTO GROUP will make public some of the general data on the Internal Information Channel, including usage and resolution statistics that will be published, where appropriate, in the different notification media.

Article 26. Documentation

All actions carried out within the framework of the processing and investigation of a communication reporting any breach will be duly documented. The Regulatory Compliance Supervisory and Control Body shall keep a record book in which all communications received and internal investigations shall be recorded. The log book shall be confidential.

CHAPTER VIII. FINAL PROVISIONS

Article 27. Interpretation and revision

The interpretation of the provisions of this Information Management Procedure corresponds to the Regulatory Compliance Supervisory and Control Body, which will review its provisions periodically and may propose the additions and modifications that, at any time, it deems appropriate.

Article 28. Dissemination and communication

This Information Management Procedure will be duly communicated to all administrators, managers and workers of the organization and other interested parties through an information and dissemination campaign. Additionally and in any case it will be accessible to all persons to whom the Policy of the Internal System of Information and Defense of the Informant that the CEREALTO GROUP has approved applies.

Article 29. Adoption and entry into force

This Regulation has been approved by the Board of Directors of the CEREALTO GROUP on May 31, 2023, after deliberation of the proposal submitted by the Supervisory and Control Body of Regulatory Compliance, entering into force the day after its approval.