



*English translation for information purpose only*

Policy of the Internal System of Information  
and Defense of the Informant



## **Article 1.- Purpose**

The Policy of the Internal System of Information and Protection of the Informant of GRUPO CEREALTO complies with the provisions of Law 2/2023, of February 20, regulating the protection of people who report on regulatory infractions and the fight against corruption. This policy is also an expression of the ethical values that govern THE CEREALTO GROUP and its firm commitment to regulatory compliance and compliance with the law.

One of the instruments that contribute to preventing within organizations the commission of behaviors that violate legal regulations are the internal channels of communication and reporting. For these information channels to fulfil their purpose effectively, they must be organized around a set of rules and principles that assure those who make use of them that they will not suffer any form of retaliation.

To this end, this Policy, approved by the Group's administrative bodies, establishes the framework of integrity, transparency, legitimacy and corporate responsibility in which any of the persons at whose disposal the internal communication channel is made may report with adequate guarantees regarding their personal indemnity any information they know regarding infractions or legal breaches that may be Produce within the organization.

## **Article 2.- Essential principles**

### ***2.1.- Cooperation***

The use of the information channel is both a right and a duty. All those who fall within the scope of application of this policy have the right and, where appropriate, the obligation to make use of the information channel and communicate those facts or data of which they are aware and that allow to avoid the commission of infractions within the organization or detect as soon as possible those that may have already been committed and, in this way, mitigate its harmful effects.

To report any infringement through the internal information channel, no authorization is required. It is also not necessary to provide any evidence or objective proof of the infringement that is communicated. However, the greater the information and the more precise, concrete and accredited the information provided, the better the organization will be able to make an adequacyand completeor analysis of the reported incident.

No director, officer or manager may use his influence or hierarchy in the organization to discourage or dissuade persons affected by this Policy from using the information channel. Any attitude or conduct towards a whistleblower that constitutes or could reasonably be construed as an act of retaliation is strictly prohibited. For this purpose, this Policy contemplates a series of measures to protect the whistleblower.

### ***2.2.- Indemnity***

Informants may not suffer any form of retaliation. For these purposes, retaliation shall be understood as any decision, measure or behavior, of an active or omissive nature, that is



detrimental to the informant or the persons to whom they are linked or that, either directly or indirectly, causes them any type of damage as a result of having made a fair use and in accordance with the rules of good faith of the internal communication and reporting channel.

Without the relationship being exhaustive, retaliation may take the form of dismissal, denial of promotion; change of job; change of location of the workplace; salary reduction; change of working hours; refusal of training; imposition of reprimands or any other disciplinary measure, including financial sanctions; Non-renewal or early termination of temporary employment contracts.

Acts of intimidation, harassment, coercion or any other act involving discriminatory or unfavourable treatment, including manifestations that harm honour or cause reputational damage, shall also be understood to constitute retaliation.

### ***2.3.- Processing of information***

The right of informants to have their communications properly analyzed by the bodies to which GRUPO CEREALTO is entrusted with the responsibility of ensuring regulatory compliance in the organization and processed within the legally established deadlines is guaranteed. To the extent that the information provided so permits, it shall open an investigation in order to verify the facts reported by the informant and adopt the necessary measures in order to give them in each case the solution that legally corresponds.

### ***2.4.- Good faith***

The informant must always act in accordance with the rules of good faith. It will be understood that the informant acts in good faith when making the communication through the channel in the sincere confidence that the information reported is true and that with his communication he acts in defense of the legality and in defense of the ethical principles that GRUPO CEREALTO assumes as its own in the Code of Conduct. The good faith of the complainant shall be presumed until proven otherwise. In this way, the protection of the informant is not made dependent on his success. It extends to those communications that may be the result of an unintended or unprovoked mistake by the informant or that despite their honest intention contain erroneous data.

### ***2.5.- Presumption of Innocence***

The processing of information and the proceedings and acts of investigation shall be carried out respecting, in any case, the rights of the accused and, in particular, the principle of the presumption of innocence. The investigative proceedings shall be carried out adopting all the measures and guarantees that are necessary to ensure the right of defence, respect the adversarial principle and prove that the evidence is obtained in a lawful manner and with full observance of the legislation and constitutional rights in order to guarantee its validity in a possible judicial process.

## **Article 3.- Infractions to which this policy extends**

Communications sent through the channel established for this purpose to report breaches related to the following matters will be under the scope of this Policy:

- (a) 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.
- (b) Actions or omissions that may constitute infringements of labor law in matters of safety and health at work.
- (c) 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, in the terms established 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.
- (d) Any other infraction or 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.

#### **Article 4.- Subjective scope of the policy**

This Policy will be applicable to natural persons who provide services in the private or public sector and have obtained information in a work or professional context in relation to the infractions outlined in the previous section.

More particularly, the Policy extends to the following persons who act as informants: [a] Trainee workers/collaborators, trainees, trainees, trainees or persons who have not formalized the employment relationship; participants, shareholders, managers, members of the governing bodies of the Group's companies, as well as any of its subsidiaries, which communicate or disclose information obtained both during the period of membership of the organization, before its definitive incorporation or once the link has ended. [b] workers who provide services for suppliers of the Group or its directors and administrators; [c] service providers or suppliers of the Group on their own account; [d] self-employed or employed persons who perform services under the direction or supervision of contractors or subcontractors of the organization.

The measures for the protection of reporting persons contemplated in this Policy also extend to natural persons who assist the reporting person once the communication has been made; natural persons who are related to the reporting person and who may suffer retaliation.

This Policy provides protection measures to whistleblowers who report breaches and to the people in their environment referred to in the previous section, guaranteeing confidentiality and the right not to suffer retaliation.

#### **Article 5.- Internal Information Channel**

To allow the notification or reporting of information regarding the infractions that are under the orbit of this policy, the CEREALTO GROUP has created an internal communication channel, of a confidential nature, which makes available to the informants.



The internal information channel is accessible through the following communication systems:

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.

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

### **Article 6.- Responsible for the Internal Information Channel**

The Supervisory and Control Body of Regulatory Compliance of GRUPO CEREALTO will be responsible for the effective application of the provisions contained in this Policy and the proper functioning of the set of elements that make up the Internal Information System of the organization.

The Regulatory Compliance Supervisory and Control Body may designate from among its members a person to whom it will delegate the powers of management of the Internal Information System and the processing of investigation files. The appointment of the person designated to exercise these powers and, where appropriate, their dismissal, will be communicated to the Independent Authority for the Protection of the Informant or the equivalent body that the corresponding Autonomous Community may constitute in the exercise of its powers, within a period of 10 days.

### **Article 7.- Information** channel

In addition to the Internal Information Channel, any person to whom this Policy applies may report the infringements referred to in Article 2 to the Independent Reporting Protection Authority or the equivalent body that the corresponding Autonomous Community may constitute in the exercise of its powers. Such communication may be made directly or once the information has been reported through the Internal Channel.

### **Article 8.- Public Disclosure**

Apart from the previous internal and external information channels, the persons to whom this policy applies will enjoy the protection measures provided for in it when they make available to the public the information on infringements they have and, additionally, any of the following conditions are met. : (a) That has made the communication through any internal and external channel without any action having been taken within the legally established deadlines; (b) has reasonable grounds to believe that either the infringement may constitute an imminent or manifest danger to the public interest or, in the case of communication through the external channel, there is a risk of retaliation or there is little likelihood that the information will be treated effectively.

### **Article 9.- Treatment of information**

Regardless of the resolution that may finally be adopted, all the information received will be analyzed and processed under the supervision and control of the person in charge of the Internal Information System and / or the person specially designated by it.



Unless its confidentiality may be compromised, receipt of the reporting person's communication shall be acknowledged within seven days of its receipt. A record shall also be kept of the information received and of the investigations which have given rise to it.

The management of the information will be subject to the regulated procedure approved by the governing body of GRUPO CEREALTO and where, among other provisions, the follow-up to be given to the communications and the maximum period of response and processing of the procedure, the possibility of maintaining direct communication with the informant is contemplated, the confidential nature of the entire process and the rights of the person affected by the information, who will in any case be granted a hearing procedure and his presumption of innocence and the adversarial principle will be guaranteed. The entire process will be properly documented.

## **Article 10.- Measures to protect the informant**

### ***10.1.- Confidentiality***

GRUPO CEREALTO undertakes to preserve the confidentiality of communications received through the Information Channel, as well as all actions carried out in relation to communications made through the channel.

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

In an initial phase, such identities will be known exclusively by the person designated by the Regulatory Compliance Supervisory and Control Body, for the management of the Information and Defense System of the Informant. . If necessary for the exercise of its powers, it may also be known by the Supervisory and Control Body of Regulatory Compliance.

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 denounced.

No person who is not entitled to access the information received through the channel or the file that is initiated after receipt of the communication or the identity of the informant or the persons who assist him or those who are related to him and may suffer any type of retaliation.

The guarantee of confidentiality will also apply when the information has an origin other than the Internal Information Channel.

### ***10.2.- Anonymity***

In order to promote its use of the Internal Information Channel and the effectiveness of the Information System, the communication of infractions that are within the orbit of this policy may be made anonymously. The GRUPO CEREALTO will refrain from carrying out any type of inquiry regarding the identity of those informants who have decided to remain anonymous.



To the extent that they do not affect the anonymity sought by the reporting person, anonymous communications must contain all the information known to the reporting person regarding the breach that is notified in order to verify its effective existence with all the circumstances that are relevant to determine its scope and the possible responsible.

In the event that the anonymous informant decides to reveal his identity or that for any reason this is revealed, all the measures foreseen to prevent him from suffering any type of retaliation will be applied.

### ***10.3. - False information***

Malicious information or information made with awareness of its falsity is not tolerable. The informant will not, however, suffer any type of sanction or reprisal for information made in good faith that cannot finally be proven or that is proven erroneous.

### ***10.4.- Protection against retaliation***

The CEREALTO GROUP formally declares that it will not tolerate reprisals committed against those persons who make communications about the infractions referred to in article three of this Policy and that, consequently, it will adopt all necessary measures to prevent and / or correct any act that may be considered repressive.

#### **Communication of retaliation**

Any person who reasonably considers that having reported an infringement has generated or reasonably fears that it may cause unjustified damage may contact the person responsible for the Information System requesting protection.

In the event of not being able to contact the person designated by the Regulatory Compliance Supervisory and Control Body or if he or she may be in a situation of conflict of interest, the reporting person may apply to the Regulatory Compliance Supervisory and Control Body.

The reporting person must provide the documentation or data necessary to properly assess his or her situation and to be able to take the most appropriate initiatives.

#### **Investigation of retaliation**

The person to whom he has delegated the management of the Information and Defense System of the Informant, or where appropriate the Body for Supervision and Control of Regulatory Compliance will initiate an internal investigation to verify the effective existence of the acts of retaliation denounced and their possible responsible.

#### **Measures of protection against retaliation**

In the event that the acts of retaliation reported are verified, the Supervisory and Control Body of Regulatory Compliance or the person to whom it has delegated the management of the Information and Defense System of the Informant, will adopt the necessary measures to put an end to the acts of retaliation suffered by the complainant and restore his rights if these have been compromised.

Reporting person protection measures shall be established according to the nature of the act of retaliation suffered and its consequences. In any case, they will be aimed at neutralizing the act of retaliation suffered by the complainant, preventing him from suffering any other act of retaliation in the future and repairing any damage that the retaliation could have caused to the informant, either by restoring the situation existing prior to the act of retaliation or by promoting the state of affairs that would have occurred for the benefit of the informant if he had not been the victim of an act of retaliation. reprisal.

Any investigation or sanctioning procedure taken in relation to an act of retaliation shall be confidential and shall not disrupt the course of the main investigation.

#### Punishment of acts of retaliation

At the request of the Regulatory Compliance Supervisory and Control Body, disciplinary proceedings will be initiated against those who, after the appropriate investigation, appear to be responsible for the acts of retaliation suffered by the informant.

#### Persons other than the reporting person

The same possibility of protection and with the same rights will have in case of suffering any retaliation the persons who assist the informant or linked to the informant.

### **Article 11.- Protection of the person affected by the information**

The person affected by the information shall have his right to the presumption of innocence and his right of defence. Your identity will be preserved and subject to the confidentiality regime that is applicable to the entire procedure of investigation and analysis of information.

### **Article 12.- Review of this Policy**

It corresponds to the Supervisory and Control Body of Regulatory Compliance as responsible for the Information System, the supervision and monitoring of the application of this Policy and, where appropriate, propose the modifications that are necessary to improve its effectiveness or adapt it to the evolution of the organization and the regulatory changes that may occur.

### **Article 13.- Publicity**

Both the content of this Policy and the essential elements of the information management procedure, as well as the existence and characteristics of the Internal Communication Channel will be adequately disseminated by GRUPO CEREALTO and, in any case, fully accessible to the persons referred to in Article 4 of the Policy.

### **Article 14.- Data Protection**

The personal data of those who make use of the Internal Information Channel or of those other persons who may be accessed as a result of the investigations that may be initiated as a result of the receipt of a communication will be treated for the exclusive purposes provided for in this Policy.





The data will be treated confidentially and in accordance with the confidentiality criteria established by this Policy. The person to whom the facts relate will in no case be informed of the identity of the informant.

Those data that are subject to treatment will be kept only for the essential time. In no case will personal data that are not necessary for the knowledge and investigation of the infractions to which this Policy refers. If personal data have been communicated that are not related to the notification or investigation that may have been undertaken, they will be deleted.

The data may be communicated to third parties in the only case that is necessary for the adoption of corrective measures within the CEREALTO GROUP or the processing of sanctioning or criminal procedures.

Those persons who provide their personal data will be previously informed of the person responsible for the treatment, the basis of legitimacy and purpose of the treatment, the terms of transfer to third parties under the legally established conditions, as well as their rights in relation to data protection and how to exercise them, all in accordance with the regulations on data protection.

#### **Article 15.- Approval of the Policy**

This policy has been approved by the Board of Directors of Grupo Siro Corporativo, SL on May 31, 2023 and will enter into force the day after its approval.