

**In compliance with Law 2/2023, of February 20, 2023, regulating the protection of people who report regulatory and anti-corruption infractions, we inform you that the CEREALTO GROUP has:**

**(1)** A Policy that establishes the framework of integrity, transparency, legitimacy and corporate responsibility in which any of the persons to whom this internal information channel is made available may report with the appropriate guarantees regarding their personal indemnity any information they know regarding legal infractions or breaches that may occur within the organization.

**(2)** A Procedure that regulates how communications made through this channel are processed.

**The Policy of the Internal Information and Whistleblower Defence System and the Information Management Procedure of the Internal Channel are available on the Cerealto website, on the intranet in the Good Corporate Governance section and in the App. It is important that you proceed to read it, however, we highlight the most relevant aspects:**

**I.- What infractions can be reported through this internal information channel?**

The Internal Information Channel is open to both CEREALTO GROUP staff and third parties.

It has been specifically enabled to report non-compliance with the following matters:

Violations of the Group's Code of Conduct; violations of the regulatory compliance protocols implemented in the organization; criminal offences, administrative offences of a serious or very serious nature and, in particular, those involving economic loss for the Public Treasury and Social Security; breaches of labour law on occupational safety and health and certain breaches of European Union law.

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

**II.- The Head of the Information System**

Communications will be received, processed and managed by the Head of the Internal Information System.

**III.- Content and characteristics of communications**

Communications made through the channel will be in writing. Both in order to assess the good faith of the informant and to allow it to be properly managed and resolved, it is of special importance that the facts on which it is based are transmitted in a sufficiently detailed and complete manner, providing all the data available.

The Internal Information Channel is open to anonymous communications and, therefore, the identification of the informant will not be mandatory, nor will he/she be obliged, if he/she does

not wish to do so, to provide any contact details. GRUPO CEREALTO will refrain from carrying out any type of inquiry regarding the identity of those informants who have decided to remain anonymous.

#### **IV.- Whistleblower Protection Measures**

##### **(a) Confidentiality**

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

##### **(b) False information**

Malicious information or information made with the knowledge of its falsity is not tolerated. However, the informant will not suffer any type of sanction or retaliation for information made in good faith that cannot be finally accredited or that is shown to be erroneous.

##### **(c) Protection from retaliation**

The CEREALTO GROUP formally declares that it will not tolerate reprisals committed against those persons who make reports on the infractions referred to in section I and, consequently, will adopt all necessary measures to prevent and/or correct any act that may be considered repressive.

#### **V.- External information channel**

In addition to the internal information channel, any person may report the infringements referred to in section II to the Independent Authority for the Protection of Whistleblowers (A.A.I.) or to 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 information channel.