




ETHICAL CHANNEL MANAGEMENT POLICY

OLIVITE EXPORT S.L.

	<b>Plan for Prevention of Penal Risks</b>	<b>Version 1</b>
		<b>Last Revision Date:</b> <b>N/A</b>
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## 1. Introduction and Purpose

In accordance with the Olivite Export, S.L. Code of Ethics, all members of the organization are expected to conduct themselves with integrity and comply with both laws and the company's internal regulations. They also have an obligation to report any suspected illegality or actions contrary to legal regulations or internal company policies of which they become aware.


In compliance with and pursuant to Law 2/2023, of February 20, which regulates the protection of individuals reporting regulatory violations and combating corruption, this Internal Channel Management Policy or Ethical Channel (hereinafter referred to as the "Policy") is established as part of the company's Internal Information System.

This Policy applies to information processes and/or reports related to behaviors that may constitute serious and very serious administrative infractions, criminal offenses, and violations of European Union law, that are communicated by informants provided they have obtained the information in a corporate, employment, or professional context and refer to the conduct of members of the Board of Directors, Management, partners or employees, and suppliers, regardless of their position, responsibility, and relationship with Olivite Export, S.L.

This Internal Channel will be managed according to the following principles:

**1.- Anonymity:** Informants will be ensured the possibility to communicate information and/or file reports anonymously.

**2.- Confidentiality:** Persons responsible for managing communication and/or report processes and their investigation must observe the strictest secrecy regarding the identity of informants and persons about whom the information concerns, when they become aware of these identities.

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**3.- Promptness:** All unjustified delays in the investigation process must be avoided.

**4.- Presumption of Innocence:** The presumption of innocence will be preserved throughout the investigation process.

**5.- Objectivity and Autonomy:** Any internal or external interference must be avoided, ensuring that conflicts of interest do not arise.

**6.- Veracity:** Communications and/or reports made in bad faith, knowing their falsity, will be subject to disciplinary or civil actions, in accordance with the Code of Ethics and the Code of Conduct.

## 2. Scope of Applications and General Provisions


This policy applies to Olivite Export, S.L. and to those companies where the company directly or indirectly holds the majority of shares, stocks, or voting rights, or where it has the authority to appoint the majority of its members to the management board, thereby effectively controlling the company.

It is the responsibility of the Board of Directors of Olivite Export, S.L. to approve this policy, establishing the necessary elements for proper and efficient management of activities related to the handling of reports. The Board of Directors is also responsible for appointing the System Responsible Person, as well as their removal or dismissal.

The System Responsible Person will be the Ethics Committee and will adopt the appropriate measures to ensure that training and awareness plans achieve this objective and that all individuals associated with the company are informed of:

The obligation to report.

- The obligation to communicate.

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- The existence of the enabled Ethical Channel.
- The guarantee of confidentiality and non-retaliation established in this regard.

Its main functions are:

- Management of the Ethical Channel.
- Promotion of the planned investigation procedure.
- Assurance of independence and absence of conflict of interest.
- Preliminary analysis and proposal of measures related to the mitigation of materialized or potential risks, and preservation of evidence.
- Referral to the Public Prosecutor's Office of any information regarding actions or omissions that may be indicative or constitutive of a crime, as well as to the European Prosecutor's Office, those facts that may affect the financial interests of the EU.

The Responsible Person must carry out their functions independently and autonomously from the rest of the entity's bodies, must have all the necessary personal and material means to carry them out, and cannot receive instructions regarding their exercise.

If a conflict of interest arises between the System Responsible Person and the substance of the report, this report will either be made directly by the informant, or it will be referred by the System Responsible Person to the competent authority (AAI or regional authorities) in accordance with Law 2/2023. In Catalonia, the competent

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authority is the Antifraud Office. (<https://www.antifrau.cat/>)

The Board of Directors will periodically receive a report on the communications and reports received, in order to apply appropriate disciplinary and/or corrective measures. According to Law 2/2023, both the appointment and dismissal of the responsible person for the system must be notified to the Independent Authority for Informant Protection (AAI), the Antifraud Office of Catalonia.

### **3. Protection of personal data**


In managing the Internal Channel or Ethical Channel, adequate compliance with the processing of personal data will be ensured, and in particular, data subjects may exercise the rights referred to in Articles 15 to 22 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016.

The processing of personal data, in cases of communication through the ethical channel, shall be deemed lawful pursuant to the provisions of Articles 6.1.c) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, Article 8 of Organic Law 3/2018, of 5 December, and Article 11 of Organic Law 7/2021, of 26 May.

Informants and those who make a public disclosure shall also be expressly informed that their identity will in any case be kept confidential and will not be disclosed to the persons referred to in the reported facts or to third parties.

The person to whom the reported facts refer shall not be informed of the identity of the informant or of the person who made the public disclosure under any circumstances.

In the event that the person to whom the reported facts in the communication or to whom the public disclosure refers exercises the right to object, it is presumed that, unless proven otherwise, compelling legitimate grounds exist that justify the processing

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of their personal data.

Personal data that is not necessary to process specific information will not be collected, or if collected accidentally, will be promptly deleted. In particular, data not related to the specific incident will not be processed.

The data from complaints that are not admitted or do not proceed will be deleted after 30 days from their receipt, unless they are intended to be retained for statistical purposes, in which case they will be anonymized.

## 4. Operativity of the Ethical Channel


### 4.1. Access and Operation of the Channel

The Ethical Channel will preferably be accessible through the following channel:

- Website <https://oliviteexport.com/> where communication and/or reporting can be made anonymously or confidentially, in writing or verbally.

Other communication methods may also be available:

- By informing the Ethics Committee in writing, via the company's internal mail system.
- By email to the following address: [comiteetica@oliviteexport.com](mailto:comiteetica@oliviteexport.com)
- By postal mail to the following address: Olivite Export S.L. Amposta Street, 17 – 43500 TORTOSA (Tarragona) Att. Ethics Committee.
- By calling the phone number 977 504 154

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#### 4.2. Registration and Classification of Reports

The responsibility for receiving and evaluating communications and/or reports through the Ethical Channel lies with the Ethics Channel Manager, as well as the instruction and processing of procedures for received communications that are subject to processing.


Upon receiving the communication, it will be assigned an identification code and entered into a database where its classification, based on the communication and/or report, and its processing status will be recorded. The database will be updated during the various phases of the procedure.

A receipt and registration certificate of the communication made through the Channel will be provided to the reporter within a period not exceeding seven (7) business days, unless this may endanger the confidentiality of the communication.

The Ethics Channel Manager will assess and determine the priority of the communication and/or report in order to initiate its review and resource allocation.

Communications received through the Internal or Ethical Channel will be classified according to their nature and category (for example, Annex I, non-exhaustive categories). This classification may vary depending on the progress of the communication and/or report processing.

Communications and/or reports related to situations of discrimination, moral harassment (mobbing) or sexual harassment, situations of gender discrimination, will be processed, if applicable, through the specific procedures established at Olivite Export, S.L.

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#### 4.3. Analysis of Reported Incidents

Upon receiving the communication, the Ethics Channel Manager will determine whether to proceed with the processing, considering whether it meets the minimum requirements (description of the facts, possible witnesses and evidence, if applicable).


If the communication is manifestly unfounded or, if anonymous, does not provide sufficient information to verify the reported facts, it will not be processed and will be archived.

#### 4.4. Verification of Reported Incidents

Throughout the investigation process, the presumption of innocence of all persons involved will be guaranteed. Additionally, the person affected by the communication has the right to be informed of the actions or omissions attributed to them, to be heard at any time, to the presumption of innocence, and to honor. In particular, the person affected by the communication has the following rights according to the regulation:

- The right to be informed of the actions or omissions attributed to them [art. 9.2.f)].
- The right to the presumption of innocence [arts. 9.2.h) and 39].
- The right to honor [art. 9.2.h)].
- The right to be heard at any time [art. 9.2.f)].
- The right to defense (art. 39).
- The right to access the file under the terms regulated in Law 2/2023 (art. 39).



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- The right to protection of their identity (art. 39).

#### 4.5. Resolution of Communication/Report

Once the investigation into the reported incidents is concluded, the Ethics Manager will issue their conclusions in a report and forward it to the Board of Directors.


The Board of Directors must issue a decision regarding this report within a maximum period of three months from the receipt of the communication, without prejudice to other applicable deadlines in accordance with Law 2/2023, of February 20, regulating the protection of persons who report regulatory breaches and fight against corruption.

**a. If the existence of an infraction is considered unsubstantiated: file closure.**

If it is determined that no irregularity, act contrary to legality, or internal rules has been substantiated, the case will be concluded without the need for measures, and the file will be closed, documenting this decision.

**b. If the existence of an infraction is considered substantiated:**

If it is determined that an irregularity, act contrary to legality, or internal rules has been substantiated, the Ethics Channel Manager will communicate their conclusions to the person under investigation and inform them of their right to submit allegations within a maximum period of 10 days. Once their allegations have been analyzed, a final resolution proposal will be issued and forwarded to the Board of Directors, which will decide on appropriate measures. The Prosecutor's Office will also be notified, if applicable.

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## 5. Information Preservation

Information will be hosted and preserved in accordance with Law 2/2023, of February 20, which regulates the protection of individuals reporting regulatory violations and combating corruption, as well as Regulation (EU) 2016/679 of the European Parliament and of the Council of April 27, 2016, regarding the protection of natural persons with regard to the processing of personal data and the free movement of such data, and Law 3/2018, of December 5, on Personal Data Protection and guarantee of digital rights.


Under no circumstances can data be retained for a period exceeding ten years, but any possible requirements from Public Administrations, Courts, and Tribunals will be considered.

Notwithstanding the above, in accordance with Article 26 of Law 2/2023, the entity must have a register of information where the information or reports received and internal investigations conducted are recorded. Registration must ensure confidentiality. Access will be restricted, and full or partial access will only be allowed upon reasoned request from the competent judicial authority in accordance with the law. In addition to the tendency to register the minimum amount of data possible, in the application of data protection provisions, unnecessary data will be immediately deleted, and necessary data will be retained for the time required by law, never exceeding a period of 10 years.

## 6. Protection to the informant

The Ethics Channel is governed by the principles of confidentiality, respect, and truthfulness.

Any person who communicates or reports in good faith will be afforded due protection in accordance with applicable regulations.

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In particular, any employee of Olivite Export, S.L. who in good faith uses the Ethics Channel to report potential irregularities, whether anonymously or confidentially, shall have the right to be protected as established in Law 2/2023, of February 20, regulating the protection of persons reporting regulatory infringements and combating corruption; and relevant regulations.


The Ethics Channel has been designed so that the informant who wishes to remain anonymous can do so with sufficient guarantees.

Any action against the informant that may be construed as a threat, discrimination, or retaliation for making a report shall be considered an infringement of Law 2/2023, of February 20, regulating the protection of persons reporting regulatory infringements and combating corruption, and shall be processed in accordance with applicable legislation.

Confidentiality of the informant will also be ensured in the event that they have not used the designated internal channel and/or have reported to persons other than the system's responsible party.

More specifically, some of the main rights of the informant provided for are as follows:

- The right not to make a report through the internal system and to opt directly for the external information channel (art. 16).
- The right to report identifying themselves or anonymously, in writing or verbally (art. 7).
- The right to acknowledgment of receipt of the communication [art. 9.2.c)].

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- The right to confidentiality if using a communication method other than the internal system [art. 9.2.g)].
- The right to receive communication of the submission of the report to the Independent Authority for the Protection of the Informant (art. 23) and of the disclosure of their confidential data (art. 33.3).
- The right to have their identity not disclosed to third parties since no data that allows their identification can be obtained (art. 33.1 and .2).

These rights must be guaranteed internally by the personnel in charge of the system.


## 7. Publicity

Without prejudice to the obligation of employees to know and act in accordance with the provisions of the Internal Regulations in the performance of their duties, the proper dissemination of this Policy and the existence of the Ethical Channel will be promoted and ensured, both internally and externally.

## 8. Entry into force

This Policy shall enter into force upon its approval by the Board of Directors of Olivite Export, S.L., repealing and replacing any previously applicable provisions, as applicable.

Prepared by	Reviewed by	Approved by	Date of Approval
Board of Directors		Board of Directors	February 2024

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**9. ANNEXS I: Categories of Behaviors list provided as an example, not exhaustive.**

Workplace conflict	Moobing	Workplace bullying, also known as "mobbing," is any conduct, practice, or behavior that, systematically and recurrently over time, undermines or attacks the dignity of the worker, attempting to emotionally and psychologically subjugate them and seeking to nullify their capacity, professional advancement, or job retention, creating a hostile environment and negatively affecting the work environment.
	Sexual Harassment	Any unwanted sexual conduct that can be perceived as offensive or humiliating to a person. When such conduct interferes with work or creates an intimidating, hostile, or offensive work environment. While it generally involves a pattern of behavior, it can also take the form of a single incident
	Discrimination	Any unfair treatment or arbitrary differentiation based on a person's race, sex, religion, nationality, ethnic origin, sexual orientation, disability, age, language, social origin, or any other social condition. Discrimination can be an isolated event affecting one person or a group of people in a similar situation.
	Inappropriate Conduct and Other Conflicts in the Workplace	Single or recurrent behaviors of abuse of power by both management or company leaders towards their subordinates, as well as mistreatment of an employee occurring among individuals who do not hold a relationship of command or hierarchy towards each other, or if they do, it would not be relevant.
Labor Conditions	Labor Conditions	Errors in the employee compensation process (salary payments, overtime, bonuses, etc.) associated with fraud issues. Also included are situations that pose a workplace risk for the orker (unsanitary conditions, fire hazards, etc.)
Privacy/Information Security	Privacy/Information Security	Use of organization information regarding clients, employees, partners, or suppliers for personal benefit or that of third parties. Breach of processes managing the confidentiality, integrity, and availability of information assets.



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Acts Contrary to Company Integrity	Conflict of Interest	<p>Situations where personal or private benefit or interest influences professional decisions made by an employee, potentially conflicting with the organization's interests. Conflict of interest may arise from kinship, shareholdings in companies, or any other cause the employee considers limits or conditions their ability to make objective decisions concerning third parties. For these purposes, kinship includes: spouse or person in a similar emotional relationship, ancestors, descendants, siblings of the employee or their spouse, as well as the spouses of these individuals.</p> <p>Likewise, it is considered that it could affect the employee's decision-making capacity when the employee, any of their relatives, or persons affiliated with them directly or indirectly control or may control, or exercise significant influence or hold a management or directorial position in companies or entities involved in a potential conflict of interest.</p>
	Corruption of Public Officials	<p>These would be behaviors performed by employees, or through third parties, against the organization's integrity, consisting of promising, offering, paying, giving, or authorizing the delivery of gifts, invitations, or other types of incentives to a public official or employee with the aim of influencing or obtaining a benefit for the company.</p>
	Acts Contrary to Integrity in the Private Sphere	<p>These would be behaviors performed by employees or through third parties, against the organization's integrity, consisting of: (a) either promising, offering, paying, giving, or authorizing the delivery of gifts, invitations, or other types of incentives to any person, natural or legal, in the private sphere, with whom there is no personal or economic relationship, with the aim of conditioning the behavior of the recipient; (b) or receiving or accepting gifts, invitations, or other types of incentives from any person, natural or legal, in the private sphere, with whom there is no personal or economic relationship, with the aim of obtaining an advantage or reward.</p>
Asset Misappropriation	External Fraud	<p>Intentional or deliberate actions by third parties against the organization to deprive it of property or money through deception, trickery, or other dishonest means.</p>
	Internal Fraud	<p>Intentional or deliberate actions by employees or individuals within the entity against the organization to deprive it of property or money through deception, trickery, or other dishonest means.</p>

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Favoritism	Favoritism	Act granting privileges, concessions, or benefits to a third party or an employee of the organization with whom there is No or unknown personal or economic relationship, giving the other party an advantage over others so that they do not compete on equal terms. This category will include situations of favoritism not contrary to the company's integrity and not linked to a Conflict of Interest.
Financial Reporting	Internal Control over Reporting	Accounting irregularities relating to internal control over financial information or auditing issues.
Legal/Regulatory/Contractual Non-Compliance	Legal Non-Compliance	Any other non-compliance with laws, regulations, and regulatory obligations, both national and international, not included in the previous categories. Two situations, non-exhaustively: - In case the non-compliance is related to "Corruption of Public Officials" or "Acts Contrary to Integrity in the Private Sphere," the category as defined will be used.
	Regulatory Non-Compliance	Any other intentional or unintentional non-compliance with local or corporate internal regulations not reflected in the previous sections.
	Failure to Meet Commitments with Clients	Non-compliance with commitments made to clients regarding contracted services, billing, product and service quality, etc., or malpractices contrary to client interests.
Other	Other	Any other reports that cannot be assigned to any of the aforementioned categories.