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POLICY FOR THE MANAGEMENT OF THE OLIVITE EXPORT, S.L. ETHICS CHANNEL

Change control		
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1. Introduction and purpose

In accordance with the Code of Ethics of Olivite Export, S.L., all members of the organization must act with integrity and comply with both the law and the company's internal regulations. They are likewise required to report any suspected illegality or act contrary to the legal system or the entity's internal regulations of which they become aware.

In compliance with and pursuant to Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and the fight against corruption, this Internal Reporting Channel or Ethics Channel Management Policy (hereinafter, the "Policy") is established as part of the company's Internal Information System.

This Policy applies to information and/or reports concerning conduct that may constitute serious or very serious administrative infringements, criminal offences, or infringements of European Union law, reported by informants provided that the information was obtained in a corporate, employment or professional context and concerns the conduct of members of the Board of Directors, Management, shareholders or employees and suppliers, regardless of their position, responsibility or relationship with Olivite Export, S.L.

This Internal Channel shall be managed in accordance with the following principles:

1. **Anonymity.** Reporting persons shall be guaranteed the possibility of providing information and/or submitting reports anonymously.
2. **Confidentiality.** Persons responsible for managing communications and/or reports and their investigation must observe the strictest confidentiality regarding the identity of reporting persons and persons concerned by the information whenever they become aware of such identities.
3. **Promptness.** Any unjustified delays in the investigation process must be avoided.
4. **Presumption of innocence.** The presumption of innocence shall be preserved throughout the investigation.
5. **Objectivity and autonomy,** avoiding any form of internal or external interference and ensuring that no conflicts of interest arise.

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6. **Truthfulness.** Communications and/or reports submitted in bad faith, with knowledge of their falsity, shall be subject to disciplinary or civil action in accordance with the Code of Ethics and Code of Conduct.

2. Scope of application and general provisions

This Policy applies to Olivite Export, S.L. and to those companies in which the company directly or indirectly holds a majority of the shares, equity interests or voting rights, or has the power within the governing body to appoint the majority of its members, thereby effectively controlling the company.

The Board of Directors of Olivite Export, S.L. is responsible for approving this Policy and establishing the elements necessary for the proper and efficient management of activities relating to reports. The Board of Directors is also responsible for appointing the System Manager and for their removal or dismissal.

The System Manager shall be the Ethics Committee and shall adopt appropriate measures so that training and awareness plans ensure this objective and that all persons connected with the company are informed of:

- The obligation to report.
- The obligation to communicate information.
- The existence of the established Ethics Channel.
- The guarantees of confidentiality and protection against retaliation established for this purpose.

Its main functions are:

- Management of the Ethics Channel.
- Promotion of the established investigation procedure.
- Ensuring independence and the absence of conflicts of interest.
- Preliminary analysis and proposal of measures relating to mitigation of actual or potential risk, and measures to preserve evidence.

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- Referral to the Public Prosecutor's Office of information concerning actions or omissions that may prima facie constitute a criminal offence and, to the European Public Prosecutor's Office, facts that may affect the financial interests of the EU.

The System Manager shall perform their duties independently and autonomously from the other bodies of the entity, shall have all necessary human and material resources to carry them out, and may not receive instructions regarding the exercise of those duties.

If a conflict of interest arises between the System Manager and the substance of the communication/report, the communication/report shall be made directly by the reporting person, or referred by the System Manager, to the competent body (Independent Whistleblower Protection Authority or regional authorities) in accordance with Law 2/2023. In Catalonia, the competent body is the Anti-Fraud Office (<https://www.antifrau.cat/>).

The Board of Directors shall periodically receive a report on communications and reports received in order to apply appropriate disciplinary and/or corrective measures. In accordance with Law 2/2023, both the appointment and removal of the System Manager must be notified to the Independent Whistleblower Protection Authority and, in Catalonia, to the Anti-Fraud Office of Catalonia.

3. Personal Data Protection

The management of the Internal Channel or Ethics Channel shall comply appropriately with personal data processing requirements 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 communications through the Ethics Channel shall be considered lawful pursuant to Article 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.

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Reporting persons and persons making a public disclosure shall also be expressly informed that their identity shall in all cases remain confidential and shall not be disclosed to the persons to whom the reported facts refer or to third parties.

The person to whom the reported facts refer shall under no circumstances be informed of the identity of the reporting person or of the person who made the public disclosure.

Where the person concerned by the facts described in the communication or public disclosure exercises the right to object, it shall be presumed, unless proven otherwise, that compelling legitimate grounds exist which justify the processing of their personal data.

Personal data that are not clearly necessary for handling specific information shall not be collected or, if collected accidentally, shall be deleted without undue delay. In particular, data unrelated to the specific facts shall not be processed.

Data relating to reports that are not admitted or do not proceed shall be deleted 30 days after receipt, unless they are to be retained for statistical purposes, in which case they shall be anonymised.

4. Operation of the Ethics Channel

4.1. Access to and Operation of the Channel

The Ethics Channel shall preferably be accessible through the following channel:

- Website <https://oliviteexport.com/>, where communications and/or reports may be made anonymously or confidentially, in writing or verbally.

Other means of communication may also be used:

- By informing the Ethics Committee in writing through the company's internal mail system.
- By email to the following address: comiteetica@oliviteexport.com

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- By post to the following address: Olivite Export S.L., Carrer d'Amposta, 17 – 43500 TORTOSA (Tarragona), Attn. Ethics Committee.
- By telephone on 977 504 154

4.2. Registration and classification of reports

Responsibility for receiving and assessing communications and/or reports through the Ethics Channel lies with the Ethics Channel Manager, who is also responsible for investigating and processing procedures arising from communications received and accepted for processing.

Once a communication has been received, it shall be assigned an identification code and entered into a database recording its classification, according to the communication and/or report, and its processing status. The database shall be updated throughout the different stages of the procedure.

The reporting person shall be provided with acknowledgement of submission and registration of the communication made through the Channel within no more than seven (7) working days, unless this could jeopardise the confidentiality of the communication.

The Ethics Channel Manager shall assess and determine the priority of the communication and/or report in order to begin its review and allocate resources.

Communications received through the Internal Channel or Ethics Channel shall be classified according to their nature and category (by way of example, Annex I; the categories are not exhaustive). This classification may change depending on the progress of the communication and/or report.

Communications and/or reports relating to discrimination, psychological harassment (mobbing), sexual harassment or gender-based discrimination shall, where appropriate, be processed in accordance with the specific procedures established by Olivite Export, S.L.

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4.3. Preliminary analysis of reported facts

Upon receipt of the communication, the Ethics Channel Manager shall determine whether it should be processed, considering whether it meets the minimum requirements (description of the facts, possible witnesses and evidence, where applicable).

Where the communication is manifestly unfounded or, if anonymous, does not provide sufficient information to verify the reported facts, it shall not be admitted for processing and shall be closed.

4.4 Verification of the reported facts

Based on the preliminary analysis carried out by the Ethics Channel Manager, the reported facts shall be verified. The investigation may, where appropriate, require the cooperation of other areas of the organization or third parties if necessary.

Throughout the investigation process, the presumption of innocence of all persons concerned shall be guaranteed. In addition, the person concerned 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 honour. In particular, the person concerned has the following rights under the applicable rules:

- 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 honour [Art. 9.2(h)].
- The right to be heard at any time [Art. 9.2(f)].
- The right of defence (Art. 39).
- The right of access to the file under the terms regulated by Law 2/2023 (Art. 39).
- The right to protection of their identity (Art. 39).

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4.5. Resolution of the communication/report

Once the investigation into the reported facts has concluded, the System Manager shall issue conclusions in a report and submit it to the Board of Directors.

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

- A. A. If the existence of an infringement is considered not proven: closure of the case.

If it is determined that no irregularity, unlawful act or breach of internal rules has been proven, the case shall be concluded without the need to adopt measures and shall be closed, with the decision documented.

- B. B. If the existence of an infringement is considered proven:

If it is determined that an irregularity, unlawful act or breach of internal rules has been proven, the Ethics Channel Manager shall communicate the conclusions to the person under investigation and inform them of their right to submit allegations within a maximum period of 10 days. Once the allegations have been analysed, a proposed final decision and report shall be issued to the Board of Directors, which shall decide on the appropriate measures. The matter shall also be referred to the Public Prosecutor's Office where appropriate.

5. Retention of information

Information shall be stored and retained in accordance with Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and the fight against corruption, Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and Organic Law 3/2018 of 5 December on Personal Data Protection and guarantee of digital rights.

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Under no circumstances may data be retained for more than ten years, although any requirements from Public Administrations, Courts and Tribunals shall in all cases be taken into account.

Without prejudice to the foregoing, in accordance with Article 26 of Law 2/2023, the entity must maintain an information register containing the information or reports received and the internal investigations carried out. Registration must guarantee confidentiality. Access shall be restricted and full or partial access shall only be permitted upon a reasoned request from the competent judicial authority in accordance with the law. In line with the principle of recording the minimum amount of data possible and with personal data protection requirements, unnecessary data shall be deleted immediately and necessary data shall be retained for the period required to comply with the law and never for more than 10 years.

6. Protection of reporting persons

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

Any person who communicates information or submits a report in good faith shall receive due protection in accordance with applicable regulations.

In particular, any employee of Olivite Export, S.L. who uses the Ethics Channel in good faith to report possible irregularities, whether anonymously or confidentially, shall be entitled to protection as established in Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and the fight against corruption, and other applicable regulations.

The Ethics Channel has been designed so that a reporting person wishing to remain anonymous may do so with sufficient safeguards.

Any action against a reporting person that may be regarded as a threat, discrimination or retaliation for making a report shall be considered an infringement of Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and

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the fight against corruption, and shall be dealt with in accordance with the applicable legislation.

The confidentiality of the reporting person shall also be protected where they have not used the established internal channel and/or have informed persons other than the System Manager.

- More specifically, some of the principal rights of reporting persons are as follows:
- The right not to submit a report through the internal system and to opt directly for the external reporting channel (Art. 16).
- The right to report with identification or anonymously, in writing or verbally (Art. 7).
- The right to acknowledgement of receipt of the communication [Art. 9.2(c)].
- The right to confidentiality when using a communication route other than the internal system [Art. 9.2(g)].
- The right to receive notification that the report has been forwarded to the Independent Whistleblower Protection Authority (Art. 23) and notification of the disclosure of confidential data (Art. 33.3).
- The right for their identity not to be disclosed to third parties and for data enabling their identification not to be obtainable (Art. 33.1 and 33.2).

These rights must be guaranteed internally by the personnel responsible for the system.

7. Publication

Without prejudice to employees' obligation to know and act in accordance with the Internal Regulations in the performance of their duties, the proper dissemination of this Policy and the existence of the Ethics Channel shall 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 previous provisions in force, where applicable.

