



# PROTOCOL FOR MANAGEMENT, INVESTIGATION, AND RESPONSE TO INTERNAL REPORTS OF IMPROPER ACTIVITY

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## **ONE. - PROTOCOL**

### **I.- Introduction**

The purpose of this Protocol is to establish an effective system for managing, investigating and responding to possible reports of improper activity that may be submitted through the internal Reporting Channel of **COSTA BRAVA MEDITERRANEAN FOODS – GRUP CAÑIGUER**, (hereinafter, also “the Corporation”) or by any other means.

In this way, a regulated process of mandatory follow-up will be established in the Corporation that will include the action to be carried out from the moment a report is made until, where appropriate, the person reported is sanctioned, including, likewise, the subsequent evaluation of the repercussions and the proposal of measures to be implemented in the Corporation in the event that this is considered necessary.

CBMF’s internal reporting, investigation and response protocol is mandatory for all members of the Corporation; in this regard, failure to comply will entail the imposition of the corresponding disciplinary sanction(s) and, where appropriate, the termination of the employment or commercial relationship that the offending member maintains with the Corporation. This shall be without prejudice to the responsibilities of any other nature that may be demanded of the member of the Corporation as a result of this breach of standards of conduct (among others, criminal liability).

Finally, the Corporation also has an internal communication channel – or physical mailbox – available to all members of Costa Brava Mediterranean Foods, whose function is to address and resolve any question, doubt or uncertainty that the members of the Corporation may have in relation to the application of this policy. For people external to the Company, an e-mail address is available to deal with any queries ([info@costabravafoods.com](mailto:info@costabravafoods.com)).

### **II.- Concept of improper act or reportable occurrence**

For the purposes of this Protocol, the following shall be understood to be included in the concept of “**improper act**” or “**reportable occurrence**”:

- (i) Any violation of current legislation;
- (ii) Any breach of the Corporation's internal regulations, as well as the values, guidelines for action or rules of conduct that are included in the Corporation's Code of Ethics and Conduct and its internal policies, procedures and protocols;
- (iii) Any contingency that may pose a risk to the Corporation's reputation;
- (iv) Any other conduct that may be considered to generate an ethical dilemma; and
- (v) Any other event or circumstance that may reflect a relevant exposure to risk.

In this regard, it should be noted that events related to the policies of the Human Resources Department (career development, remuneration, holidays, etc.) are exempt from the concept of "improper act or reportable occurrence".

### **III.- Purpose of the Protocol**

This Protocol has been prepared as a result of the Corporation's intent to ensure an effective system of management, investigation and response to internal reports of improper activity at the Corporation, and also with the aim of enabling a suitable reaction to the contingencies that occur within the Corporation due to improper conduct by any of its members, in order to meet one of the guiding principles of the Corporation such as compliance with the law in all its actions.

### **IV.- Scope of application**

The objective scope of this protocol shall include all internal reports that are made by the members of the Corporation as a result of the alleged commission of improper acts through the internal reporting channel or through any other form of communication that may be used.

The subjective scope of the protocol for the management, investigation and response to internal reports shall include all personnel who maintain a contractual link with the Corporation under labour, commercial or civil law (among others: collaborators, suppliers, subcontractor companies, etc.).

There is a committee in place for this purpose, with the aim of identifying those responsible for managing this channel, basing communication with whistleblowers on the

communications department and investigating the issue with the relevant managers of the facilities/departments in question.

The qualitative and quantitative objectives related to this policy - including specific targets (such as percentage reductions), monitoring frequencies and expected trends - are defined in the document 'Sustainability Strategic Plan 2021-2025', available for review in the framework of external audits and verification processes.

*Note: this strategic document is available upon request to interested parties.*

## **V.- Competent body**

The competent body to manage, investigate and respond to internal reports made by members of CBMF as a result of the commission of irregularities within it will be the **Compliance Board** of the Corporation (which does not prevent the Corporation from relying on other bodies for the proper conduct of the investigation).

## **TWO. - REPORTING OF IMPROPER ACTS**

### **I. Obligation to report improper act**

Any member of CBMF who becomes aware of any improper act related to any member of the Corporation must immediately inform the **Compliance Board** (even in the case of simple suspicion - for which there must always be good reason - or indications).

In this regard, any breach that is reported in good faith by any member of the Corporation's staff will be duly investigated, with confidentiality guaranteed for all reports.

Likewise, the Corporation will implement the means necessary for its members to be able anonymously<sup>1</sup> to report the commission within the Corporation of acts or behaviours that may be contrary to the general or sectoral regulations that applicable to the

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1 Article 24.1 of LOPD 3/2018 [Spanish Organic Law on the Protection of Personal Data]: "It shall be lawful to create and maintain information systems through which an entity under private law can be informed, even anonymously, of the commission within that entity or in the actions of third parties contracting with it of acts or conduct that may be contrary to the general or sectoral regulations applicable to that entity. Employees and third parties must be informed of the existence of these information systems."

Corporation. In this regard, employees and third parties must be informed of the existence of this possibility.

The Corporation guarantees to persons reporting improper activity in good faith, as well as to persons who collaborate with the investigation, that in no case will their actions entail harmful consequences for their person or reprisals by the Corporation, thus safeguarding their rights at all times.

## **II.- Reporting methods**

The means through which the members of Costa Brava Mediterranean Foods – Grup Cañigueral, or personnel who maintain a contractual relationship with the Company under labour, commercial or civil law, may report the commission or indications of commission of a specific improper act committed by a member of the Corporation are the following:

- a. Report made orally through face-to-face meeting;
- b. Report made by written communication (postal or internal mailbag); and
- c. Report made by telephone or through the Internal Reporting Channel.
- d. Report made using the form on our website (section located in the footer of <https://www.costabravafoods.com>).

The party reporting the improper act, whether this is done in writing or electronically, may send the report to the department that party considers most appropriate. It is advisable to send such a report to the Compliance Board or to the Human Resources Department. In this regard, if the option chosen by the reporting party is to submit the report in writing and send it by post, the front of the envelope must specify the Department to which it is addressed, together with the postal address of the Corporation's registered office.

Where a person requests to make a report verbally through a face-to-face meeting or by telephone, the members of the Compliance Board may document the meeting in one of the following ways:

- (a) by recording the conversation in a durable and accessible format; or

(b) by means of a detailed record of the meeting; the reporting party will have the opportunity to verify, rectify, and accept by signing the record of the conversation.

In the event that the reporting party prefers to submit their report electronically, the Corporation has in place an **Internal Reporting Channel**, which enables confidential and anonymous communication of any incident of which the reporting party may be aware.

This internal Reporting Channel is available to the members of the Corporation, as well as to everyone who has a contractual relationship with the Corporation under labour, commercial or civil law (among others: collaborators, suppliers, subcontractor companies, etc.), and any improper occurrence detected by any member of the Corporation must be reported through the e-mail address [canaldedenuncias@costabravafoods.com](mailto:canaldedenuncias@costabravafoods.com), or through the section available in the footer of our website, <https://www.costabravafoods.com>.

### **III.- Content of the report**

Improper acts must be reported using the maximum information available in this regard, and must include, in all cases, the following information:

- i. The identity of the person(s) who have allegedly committed the improper act;
- ii. The date and place where the improper act occurred; and
- iii. The facts and basic characteristics of the improper act.

Likewise, reports must be accompanied by all items of evidence available to the reporting party.

## **THIRD. - RECEPTION AND PRELIMINARY ANALYSIS OF REPORTS**

### **I.- Acknowledgement of receipt**

Upon receipt of a report of improper activity through the Reporting Channel, the **Compliance Board** must send an acknowledgement of receipt to the reporting party within a maximum period of seven (7) days from its receipt, provided that the report

contains the name of this party. In the acknowledgement of receipt, the reporting party must be reminded of the confidentiality with which the report submitted will be treated, as well as the privacy with which personal data will be processed in application of the legislation in force on the protection of personal data.

If the report has been presented orally (personally or through a telephone conversation), the person receiving it must also inform the reporting party of the confidentiality that will be maintained for the information provided, as well as the protection that will be given to the personal data of the person making the report. The receiving party must also write a report specifying the occurrences reported, the reporting party (provided that that party does not wish to remain anonymous) and the party(ies) reported.

## **II.- Preliminary analysis of the information received**

The Compliance Board will carry out a preliminary analysis of the sufficiency and plausibility of the information contained in the report, the credibility of the reporting party and the relevance of the facts for the purposes of opening the corresponding “*investigation file*”, understood as the set of documents and actions that make up an individualised investigation process.

## **III.- Meeting with the reporting party**

Once the Compliance Board has analysed the information received and the aforementioned acknowledgement of receipt has been sent to the reporting party, the former shall contact the latter as soon as possible in order to hold an interview – provided that the report has not been made anonymously.

As stated above, the confidentiality of the reporting party and the information transmitted must be protected at all times. Therefore, the aforementioned interview must take place in a location or at a time where it cannot be seen by the other members of the Corporation, in order to avoid suspicion and questions from them.

## **IV.- Preliminary decision on the information received**

Depending on the result of the preliminary analysis and the information and documentation received, the Compliance Board shall, via a report **containing reasons for this**, adopt one of the following decisions:



- i. Proceed not to open a corresponding investigation file for the following reasons:
  - a. The occurrences reported are manifestly irrelevant;
  - b. The occurrences reported are implausible or lack sufficient credibility;
  - c. The occurrences reported do not constitute improper activity;
  - d. The occurrences reported are not activity engaged in by personnel who maintain a with Costa Brava Mediterranean Foods a contractual relationship under labour, commercial or civil law (among others, these include: collaborators, suppliers, subcontractor companies, etc.).
  - e. The report does not contain the basic elements that all reports of improper activity must contain, and it is not possible to continue with the investigation.
- ii. Open the corresponding investigation file on the understanding that the occurrences reported are credible and sufficient and may constitute improper activity allegedly engaged in by a person who maintains a contractual relationship with CBMF under labour, commercial or civil law.

#### **V.- Opening of the investigation file and potential aggregation of files**

Once it has been agreed to continue the investigation, the Compliance Board will proceed to **establish the corresponding investigation file**. There must be one file per report of improper activity and the files must be numbered in chronological order.

However, in the event that multiple reports have been received related to the same matter or multiple linked matters, the Compliance Board may agree to consolidate the reports in the same investigation file.

### **FOUR. - INVESTIGATION PROCEDURE**

#### **I.- Origin of the investigation and confidentiality**

This procedure shall only apply in the case in which the *Compliance Board* has agreed to open the corresponding investigation file following the report submitted.

It is important to note that the investigation procedure must be completely confidential, and the members of the Corporation who are involved in conducting it must maintain the confidentiality of the procedure and of the identity of the reporting parties and of the persons against whom allegations have been made.

## **II.- Investigative Bodies**

The investigation strategy must be chosen by the *Compliance Board* according to the area and scope of and persons allegedly involved in the improper conduct. However, in the event that the body chosen to lead the investigation is not the *Compliance Board*, the *Compliance Board* must supervise the investigation in the same way, being the body with ultimate responsibility for the conduct of the investigation.

In all cases, the *Compliance Board* and the body in charge of carrying out the investigation must possess independence and autonomy at all times, this being understood as the non-influence of commercial interests in their actions, the absence of conflicts of interest and the need at all times to possess their own resources independently of the other business areas of CBMF.

The *Compliance Board* may choose to conduct the investigation via one of the following bodies depending on the circumstances of the case:

- i. *Compliance Board*: The investigation procedure may be carried out entirely by the *Compliance Board* when it is considered capable of managing such an investigation efficiently, and this without prejudice to the possible consultations or assistance that said person may require from other departments and / or experts.
- ii. *“Ad hoc” investigation department*: The investigation procedure may be carried out by an investigation team designed for this purpose, which may include representatives of any department of the Corporation that the *Compliance Board* considers may have knowledge of the occurrences that are the subject of the investigation file or whose information or professional training may be relevant for the purposes of the investigation. As stated above, this department must be completely independent of those who have been suspected of the improper activity and of their supervisors and directors.

- iii. Outsourcing: The investigation procedure may be outsourced (in whole or in part) where the circumstances of the case warrant the advice of an external expert. This strategy will be especially recommended when it is considered that the investigation may require a special standard of confidentiality.

In this regard, it should be noted that the *Compliance Board* may also choose to carry out the investigation by combining the different investigative bodies mentioned, such as, for example, the investigation department created “*ad hoc*” or an external company collaborating with it. This is in order to manage the investigation in the most satisfactory way possible.

In any case, it is essential that the *Compliance Board* take into account the **possible conflicts of interest** that may occur depending on the investigating body chosen. In this regard, in the event that there is a conflict of interest between the *Compliance Board* and the person(s) against whom an allegation is made or the reporting party, as well as in the event that allegations are made against any of the members of the *Compliance Board*, this body must remove itself from procedure of investigation, processing and resolution of the allegation.

### **III.- Communication to the persons under investigation**

Before initiating the investigation, and within a maximum period of ten (10) days from receipt of the communication or report, the investigating body shall contact the persons being investigated. This communication shall provide information on the following:

- i. Identification of the body responsible for investigating the report or communication received.
- ii. Information on the acts allegedly committed by those person/s and the infractions that they constitute.
- iii. Information on the potential main phases of the investigation.

In no case will the person/s investigated be informed of the identity of the reporting party.

### **IV.- Planning of the investigation**

The investigating body designated for each case must establish an “action plan” that must be reported to the Compliance Board - in the case that this not the designated

body-, and all the actions to be implemented by this body must be detailed, with the sole objective of verifying the information reported and identifying the persons responsible. The investigation plan must adhere to the following schema:

- i. Determine, with the collaboration of the Departments that are necessary for this purpose, the need and / or urgency of the adoption of **precautionary measures** with respect to the persons under investigation. As an example, the following precautionary measures may be taken:
  - a. Temporary transfer of the persons under investigation to another Department or to another location within the Department;
  - b. Temporary modification of the tasks or responsibilities of the persons under investigation; or
  - c. Immediate suspension of the employment and pay of the persons under investigation, in every case with a supported statement of the reasons that have led this step to be taken.
- ii. Establish the steps to follow in the development of the investigation procedure, as well as the statements, hearings and interviews that are planned to be carried out with those affected.
- iii. Make a list of employees with a description of the positions they occupy, as well as of the hierarchical structure of the Corporation.
- iv. Identify the current legislation on the matter, rules described in the Code of Ethics and Conduct, policies, procedures and internal protocols that have potentially been infringed, as well as the legal, economic, financial or reputational risks that may arise from the improper conduct.
- v. Identify all relevant information and documentation whose review is considered useful for the investigating body (emails, websites consulted<sup>2</sup> by the reporting party(ies), audiovisual media for surveillance and security of the workplace, lists of attendees, etc.). In the event that it is considered pertinent to request information from different departments of the Corporation, the content of the

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<sup>2</sup> Spanish Royal Legislative Decree 2/2015, of October 23, which approves the revised text of the Workers' Statute Law, stipulates in article 20.3 that *"the employer may adopt the measures it deems most appropriate for surveillance and monitoring to verify compliance by the worker with their labour obligations and duties, maintaining in the adoption and application of these the consideration due to its employees' dignity and taking into account, where appropriate, the real capacity of workers with disabilities"*.

allegations made must be sent only to those persons who need know the content of the allegations for the proper conduct of the investigation.

- vi. Include all information that is of interest in relation to the working life of the person under investigation within the Corporation (employment history, previous contingencies, business policies, procedures and regulations that are of special applicability, etc.).
- vii. Prior to the scheduled interviews, prepare all of the questions to be asked.

## **V.- Conduct of the investigation**

During the course of the investigation, the body in charge of the investigation must take all steps that may be considered useful, pertinent and opportune to obtain due clarification regarding the facts and the persons responsible.

The *Compliance Board* must issue a decision, providing reasons for its decision, and do so prior to authorising access to a specific document or information that may contain the worker's personal data or that falls within the sphere of the worker's private life - such as, for example, the information contained in their computer equipment or their email -, on whether interception is appropriate or otherwise, and must issue a **Record** describing and providing reasons for the decision made, based on criteria of reasonableness, suitability and proportionality, with protection at all times for the worker's right to privacy and the right to confidential communications.

In the event that the body carrying out the investigation is a body other than the *Compliance Board*, the body carrying out the investigation must inform the *Compliance Board*, which will be responsible for making the corresponding decision.

Likewise, in the event that the *Compliance Board* considers that it needs the help of the external legal advisor hired to make a certain decision, it must inform this advisor as soon as possible.

In this regard, when making any decision, the *Compliance Board* must always verify compliance with the following three requirements or conditions: (i) whether such a measure is likely to achieve the proposed objective (suitability judgment); (ii) whether, in addition, it is necessary, in the sense that there is no other more moderate measure for

the achievement of that purpose with equal effectiveness (necessity judgment); (iii) and, finally, whether it is weighted or balanced, because it leads to more benefits or advantages for the general interest than harm to other goods or values in conflict (proportionality judgment).

The proceedings that are mandatory in any investigation will now be detailed.

- i. Interview with the reporting party, provided that the report has not been made anonymously;
- ii. Interview with the person under investigation - this will be held at the point during the investigation that is suitable for the investigating body.

In this regard, indicate that the interview with the persons against whom allegations have been made is of vital importance, since it will be the only way that these persons will have to present their version of the facts, as well as to defend their position with respect to the allegations. Likewise, it is important to attend the interview with physical or circumstantial evidence that has been obtained in the course of the investigation, in order to make the allegations deemed suitable.

In any case, the exhibition of documents or information that could lead the persons under investigation to be able to identify the reporting party is strictly prohibited.

- iii. Interviews with potential witnesses and with members of the Corporation with whom it is deemed appropriate to hold a meeting.
- iv. Once the interview is over, establish a report of each interview carried out, which must contain the record of the interview including a full transcript - which must be signed at the end of the interview by all attendees-, as well as the conclusions reached, which must be included in the corresponding investigation file.
- v. Collect and examine all possible information through the documentation of Costa Brava Mediterranean Foods, in compliance with the parameters mentioned in the previous section regarding the review of the Corporation's electronic resources.

Additionally, any additional examination that is considered useful, relevant and opportune for the conduct of the investigation may be carried out. Among others:

- i. Adopt surveillance measures through computer, telematic or audiovisual means. This must in all cases be approved by the *Compliance Board*, and always according to criteria of reasonableness, suitability and proportionality, safeguarding at all times workers' right to privacy and the right to confidential communications.
- ii. Seek advice from other external professionals.

## **VI.- Chain of custody of physical and/or circumstantial evidence**

The investigating body designated to conduct the investigation of a given file shall at all times maintain the chain of custody of the physical and circumstantial evidence to be included in a given investigation file.

In this regard, a summary table must be completed that must detail: (i) the investigation file in which the evidence or indications will be included, (ii) the medium on which said evidence or indication is available - physical or electronic medium -, (iii) the identity of the persons with access to said evidence or indication together with the signature of each of these persons, (iv) as well as the time and place in which it has been deposited or transferred.

The document shall contain the above-mentioned information from the time the evidence or indication to be incorporated into the investigation file is received, obtained or found for the first time, until the conclusion of the investigation.

## **VII.- Documentation of the investigation procedure**

The investigating body shall include in the investigation file all the information detailed during all the steps taken in the course of the investigation procedure. This documentation must in all cases include:

- i. The "action plan" initially drawn up;
- ii. All documents and information collected during the investigation procedure;
- iii. All the steps taken by the investigating body, as well as any reports or minutes that have been drawn up as a result of these; and

- iv. If the *Compliance Body* has issued any minutes on decisions adopted, the full text of these.

### **VIII.- Report of conclusions**

Once the investigation procedure has been completed, the investigating body must prepare, within a maximum period of fifteen (15) working days from the completion of the last investigative measure, a report of conclusions, which must contain the following points:

- i. Transcript of the meeting of the *Compliance Board* in which the opening of the investigation file is approved.
- ii. Transcript of the meeting of the *Compliance Board* in which the designation of the investigating body, its members and the reasons for the investigation are agreed upon.
- iii. Proven facts. Identification of the persons involved, except for the identity of the reporting party, the nature of the occurrences considered proven, the date and place of the same and the circumstances in which they occurred.
- iv. Legal basis. Identification of the legal precepts or internal regulations allegedly infringed by the person under investigation, in the event that it is considered that a particular infraction has indeed been committed.
- v. Statement of the steps taken throughout the course of the investigation.
- vi. List of relevant facts and findings. Report of the most relevant facts discovered in the course of the investigation, with the facts organised and differentiated according to their source of evidence.
- vii. Conclusions and assessment of the facts. Specification of the conclusions reached by the investigating body, assessment of the facts reported and proposal for action. The actions that may be proposed are the following:
  - a. **Archiving of the investigation file.** In the event that it is considered that the facts have not been sufficiently proven, that the identity of the person in question has not been proven by any person related to the Corporation or that the occurrence does not constitute an infraction, the investigation file will be archived without further delay.



- b. **Proposed sanction.** If, however, the commission of an irregularity by a person linked to the Corporation is deemed to have been sufficiently demonstrated, a final section will be included to state the **proposed sanction.**
- viii. **Proposed sanction.** Where the investigating body agrees to continue the procedure, it shall include this section. It must detail therein sanctions that may be implemented by the Board of Directors of COSTA BRAVA MEDITERRANEAN FOODS – GRUP CAÑIGUERAL with regard to the persons responsible for the occurrences.

The proposed sanctions must be those stipulated in the applicable Collective Agreement and, additionally, those included in the Spanish Workers' Statute<sup>3</sup>.

- ix. **Proposal for additional measures.** Where the investigating body agrees to continue the procedure, this section must in all cases be included, and must detail the additional measures, in addition to the proposed sanction, that may be implemented by the Board of Directors of the Corporation. Among others:

- a. Reporting of the facts to the competent authority, both judicial and extrajudicial;
- b. Taking of compensatory action with respect to any person, both natural and legal, who has been harmed by the facts;
- c. Taking of the corresponding actions involving communication, training and / or internal dissemination of the facts, both to a specific Department and to all members of the Corporation, when this is considered necessary and pertinent to avoid the commission of similar improper actions.

These actions will always be taken in compliance with current applicable regulations on the protection of personal data.

- d. Proposing of organisational or preventive measures of any kind to avoid the commission of irregularities of the same type in the future.

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<sup>3</sup> The disciplinary sanctions included in the Spanish Workers' Statute are (i) disciplinary dismissal (art. 54) and (ii) suspension of the employment contract for disciplinary reasons (art. 45, section h).

## **IX.- Final actions**

Once the report of conclusions has been prepared, it must be delivered to *the Compliance Board* of the Corporation for review - provided that this has not been the body in charge of conducting the investigation-, which may add as many additional measures as it deems pertinent, as well as review the proposed sanction. In this regard, when the conclusions report has been reviewed by the *Compliance Board* and this Board has incorporated its corresponding notes, it must transmit the final report to the **Board of Directors of the Corporation**, which must proceed to conclude the investigation file in accordance with the provisions below.

## **FIFTH. - CONCLUSION OF THE PROCEDURE**

### **I.- Competent body**

The body with the power to end the procedure and close the investigation file, issuing a decision on the proposals made by the investigating body, will be the **Board of Directors of the Corporation**.

To this end, the Board of Directors may consult any employee, internal body or Department or external advisor that it considers relevant in view of specific knowledge of the case.

### **II.- Hearing procedure**

Once the report of conclusions has been received, the Board of Directors will transmit it to the persons under investigation, who will have a period of five (5) days to make the statements they consider pertinent, and will be permitted to provide those documents that they consider of interest.

The Board of Directors may invite any employee, internal body or department or external advisor it deems relevant in view of its specific knowledge of the case to participate in this procedure.

### **III.- Decision of the Board of Directors**

Once the consultations considered pertinent have been carried out and any statements have been made by the person under investigation, the Board of Directors of the Corporation will make one of the following decisions:

- i. Request the implementation of additional investigative measures by the corresponding investigating body, in the event that it considers that this is necessary before the end of the investigation.
- ii. Archive the investigation file in the event that it considers that (i) the occurrence does not constitute improper conduct, that (ii) it has not been demonstrated that it was committed by any person with an employment, civil or business relationship with the Corporation or that (iii) the facts have not been sufficiently proven. If this is done, it must return the file to the *Compliance Board* for the latter to archive the file.
- iii. Impose a given sanction, if it considers that improper conduct on the part of a person linked to the Corporation has been sufficiently proven. This sanction may or may not coincide with the proposal submitted in the conclusions report.

The *Compliance Board* must always be present at the decision-making meetings of the Board of Directors in this matter in order to provide the necessary information and advice.

### **IV- Imposition of sanctions and additional measures**

The sanctions imposed by the Board of Directors of the Corporation will be those stipulated in the disciplinary regime established in the Corporation, which will include the sanctions stipulated in the applicable Collective Labour Agreement and, additionally, those included in the Spanish Workers' Statute.

The Board of Directors of the Corporation must also agree on the appropriateness or otherwise of implementing the additional measures proposed by both the investigating body and the *Compliance Board*.

## **V.- Implementation of sanctions**

The implementation of sanctions will be the responsibility of the Human Resources Department, and the decision made by the Board of Directors must be sent to the Head of said Department as soon as possible.

## **VI.- Communication of the decision adopted by the Board of Directors**

The decision of the Board of Directors will in all cases be communicated to the *Compliance Board* so that the decision can be placed in the corresponding file, as well as in order to manage the measures that have been adopted - except for the imposition of the sanction whose implementation is the responsibility of the Human Resources Department - and monitor the progress of this.

Once the decision adopted by the Board of Directors has been received by the *Compliance Board*, the *Compliance Board* must immediately communicate the decision to the persons against whom allegations have been made, as well as to the reporting party if it knows the identity of the latter.

The decision must be communicated to the persons against whom allegations have been made within a period of three (3) months from the date of the acknowledgement of receipt sent to the reporting party or, if acknowledgement of receipt was not sent because the report is anonymous, three (3) months from the expiration of the period of seven days after the report is made.

# **SIXTH. - RETENTION OF DOCUMENTATION**

## **I.- Period of retention during the conduct of the investigation**

From the point when a given internal report is received, until the point when it decided not to open a certain investigation file or, if such file is opened, when the investigation file is finalised, all the documentation related to said report must be kept and, in the case of opening of an investigation file, all documentation must be placed into the file.

The body responsible for keeping the documentation related to an internal report of improper activity shall, prior to the opening of an investigation file, be the *Compliance Board* and, in the event that such a file is opened, the designated investigating body.

## **II.- Retention period once the investigation file has been completed**

Documents related to a specific internal report of improper activity, or included in an investigation file that is archived, must be kept for sixty (60) days from the moment in which the Corporation became aware of the alleged improper activity<sup>4</sup>.

As a general rule, the personal data contained in internal report or investigation files that have been archived must be erased at the time of the archiving.

However, in exceptional cases these data may be kept for as long as any kind of liability may be deemed to arise from a legal relationship or obligation, the execution of a contract or the application of pre-contractual measures requested by the party concerned. In these cases, erasure will be carried out by blocking said data, which will only be available to the Public Administrations, Judges and Courts.

In the event that the investigation file has not been archived and, therefore, the Board of Directors has agreed to impose a particular sanction on the person under investigation, the investigation file and the file recording the subsequent actions must also be kept for six (6) months after the notification of the sanction<sup>5</sup>.

In this case, if during the first twenty (20) working days from the notification of the sanction the member of the Corporation decides to challenge the sanction imposed or the disciplinary dismissal - where appropriate - before the Corporation's governing body, the documentation must be kept throughout this process, including any appeals that may take place.

However, in the event that it is considered that such improper activity could also constitute an administrative offence or a crime, or be used in a specific civil procedure, the documentation must be kept according to the limitation periods of each jurisdictional order.

In all case, the body responsible for ensuring that these timeframes are complied with will be the *Compliance Board*.

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<sup>4</sup> This is in accordance with the provisions of article 60 of the Spanish Workers' Statute, which establishes that infractions committed by workers shall be subject to review for (10) days in the case of minor offences, twenty (20) days in the case of serious offences and sixty (60) days in the case of very serious offences.

<sup>5</sup> This is without prejudice to the fact that Spanish Law 36/2011, of 10 October, regulating company jurisdiction, specifies in articles 103 and 114 that the deadline for making a report and prior conciliation ballot in the case of disciplinary dismissal, as well as in the case of challenge of sanctions, is twenty (20) working days.

## **SEVEN. - PROTECTION OF PERSONAL DATA**

The rights of access, rectification, cancellation and opposition, as well as the remainder of the rights included in Regulation 2016/679 on the Protection of Personal Data for this purpose (right to be forgotten, portability of personal data, etc.) may be exercised with regard to the Corporation at any time by written communication to the Corporation's Personal Data File Manager, or the *Compliance Board*. The said communication must in all cases include (i) a photocopy of the applicant's National Identity Card and (ii) the letter indicating the specific right that is being exercised.

Note that any person involved in the conduct of the investigation will be informed that the current regulations on data protection are complied with at all times by the Corporation, such data being kept completely confidential; it may be communicated to the competent authorities only in cases in which it is considered that the improper acts allegedly committed could constitute a specific administrative offence or crime, and the data are strictly necessary for the conduct of the relevant investigation by the competent bodies.

At the point when a person makes an internal report regarding the commission of a specific certain irregularity by a person who has an employment, business or civil relationship with the Corporation, the *Compliance Board* will request an affirmation that the personal data communicated are true, accurate, complete and up to date.

Likewise, when an interview and/or hearing is held with a specific person, this person will be informed that, at the end of the interview and/or hearing, they must sign a record of everything said in the aforementioned interview and/or hearing and stating that their personal data are fully protected, and that they must, however, authorise the transmission of these personal data to the body with jurisdiction in the matter in the case of an administrative infraction or offence.

**Review history:**

Review	Date	Description of the modifications
00	24/09/2020	The Whistleblowing Channel is created and consequently the policy for the Management, Investigation and Response to Internal Whistleblowing. The aim of this policy is to establish a clear procedure and an effective system to act correctly and transparently in all possible complaints.
01	19/07/2021	The response protocol and the procedure for the protection of whistleblower data and ensuring non-reprisals for whistleblowers are strengthened.
02	01/02/2022	Update of the language to align it with the Sustainable Development Goals (SDGs) most relevant to the Group.
03	26/06/2023	Modification of the details corresponding to the change in the complaints process on the website (form). Update of the email associated with the complaints channel and the format of the policy.
04	21/01/2025	Review of the document to assess possible modifications. This version history is included in the document to provide a public record of the changes that have taken place and a clarification is added on the objectives related to the supplier code of ethics.

Girona, 21 January 2025



Signed Elisabet Cañiguerà Borràs.

President of COSTA BRAVA MEDITERRANEAN FOODS – GRUP CAÑIGUERÀ