

CITRI&CO

INTERNAL INFORMATION SYSTEM

POLICY

CITRI&Co

Version	Approval by Social Responsibility and Ethics Committee	Approval by Board of Directors
00	17/11/2023	23/11/2023

Important information on this document

Policy identification	INTERNAL INFORMATION SYSTEM POLICY
Scope of the application	Global
Personnel involved	All Cítrico Global, S.L. members and its subsidiary companies, as well as any third party who wants to report an irregularity
Main monitoring responsible person	Person responsible for the Internal Information System

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1. Ethics Channel of Cítrico Global, S.L. and its Group. Area of Application

Cítrico Global, S.L. ("Citri&Co") is firmly committed to developing its business and professional activities in an ethical and transparent manner in accordance with current legislation, within the scope of the companies belonging to the group of which Citri&Co is its parent company (the "**Group**") and throughout the entire value chain, as set forth in its code of ethics (the "**Code of Ethics**").

The Ethics channel is the internal information system made available by Citri&Co so that any person can report irregularities and violations (or risks of violations) of the applicable legal regulations or of the Code of Ethics, pursuant to Law 2/2023, of February 20, regulating the protection of people who report regulatory violations and of fight against corruption (the "**Whistleblower Protection Act**") and with the applicable local regulations (hereinafter, the "**Ethics Channel**").

This policy establishes the essential principles of the Internal Information System Management Procedure approved and ratified by the Board of Directors of Citri&Co.

Interpersonal conflicts referring to facts that cannot be considered disproportionate in a normal work environment and which do not imply a violation of the Code of Ethics or of the applicable rules (nor a risk of violation of such rules), are outside the scope of the issues which must be reported to the Code of Ethics Committee, and must be routed through the corresponding channels.

The Ethics Channel is the preferred means for reporting identified risks or irregularities. However, the Whistleblower Protection Act also establishes an external channel before the Independent Whistleblower Protection Authority ("**WPA**") or, where appropriate, before the competent authorities or bodies of the autonomous communities.

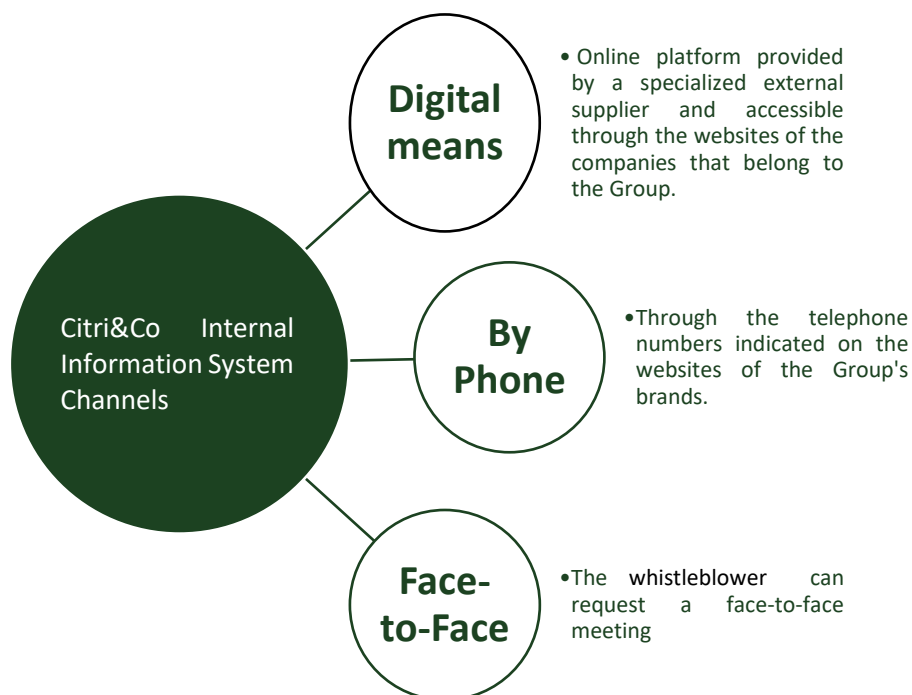
This policy is drawn up and approved by Citri&Co in its capacity as parent company of Citri&Co Group, and is provided to the entities that make up the Group as a reference and direct application document, setting up the regime to be applied to the matter it refers to.

2. Processing of communications received through the Ethics Channel

The management of the Ethics Channel corresponds to the Person Responsible for the Internal Information System (the “**System Responsible Person**”), while other persons designated for such purposes may be involved in said management (for example, members of the compliance or human resources department, external advisors, etc.), whenever necessary. The System Responsible Person shall ensure that no situation of conflict of interest, either real or potential, occurs in the processing of communications in order to guarantee that they are managed with the maximum impartiality and objectivity.

3. Communications through the Ethics Channel

The possible ways to make a communication through the Ethics Channel are those that follow:



Communications can be submitted through any of the channels provided for in this policy. In all cases, the information shall be recorded in the Ethics Channel (digital platform) enabled for this purpose with the objective of ensuring the principles and guarantees of the procedure, as well as the security of the information in accordance with internal and external regulations and values. If the presentation is made verbally, it shall be recorded in a secure format or, failing that, a complete and exact transcription of the conversation shall be made, offering the whistleblower the opportunity to verify, rectify, accept the transcription of the message by the signing thereof. Said recording or transcription must be registered on the digital platform.

If the whistleblower wishes to present the information in a face-to-face meeting, this shall be held within seven business days following the request.

In these cases, the whistleblower must know that the conversations may be recorded, by being informed in advance of the processing of his/her data in accordance with the provisions set forth in Regulation (EU) 2016/679 of the European Parliament and of the Council, of April 27, 2016. In all cases, the whistleblower shall review said recordings or transcripts to verify their authenticity.

All communications registered on the digital platform shall be identified with a reference number to be generated automatically, so that it can be easily located.

The whistleblower, in any case, shall obtain an identifying code, data that he/she must keep for later consultation and monitoring. This consultation and follow-up may be carried out, even if the whistleblower is anonymous, allowing him/her to communicate with the organization without having to disclose his/her identity. If the user has provided identification data, he/she will also receive an email to the email address provided, as well as acknowledgment of receipt and confirmation of access data.

4. Conducts to be reported through the Ethics Channel

The behaviors that must be reported through the Ethics Channel are all those that involve or may involve a breach of the principles and values contained in the Code of Ethics, in the internal procedures of the organization and in current legislation.

Specifically, and without limitation, the following behavior typology is included:

- **Fraud and corruption:** any action that involves any type of corruption, passive bribery, fraud or active bribery.
- **Workplace or sexual harassment:**
 - o **Workplace harassment:** any conduct, practice or behavior carried out in a systematic way that directly or indirectly involves undermining the dignity of the worker, attempting to emotionally disadvantaging him/her and seeking to nullify his/her capacity, professional promotion or permanence in the job.
 - o **Sexual harassment:** any verbal or physical conduct of a sexual nature developed in the workplace, directed to another person with the intention of violating the dignity of said person, generated in an intimidating, offensive or degrading context.
- **Damage against environment:** circumstances or factors that occur in the company and that may cause direct or indirect damage to the environment.
- **Non-compliance with legislation or internal regulations:** non-compliance with laws, regulations and other internal rules we must comply with as employees of Citri&Co.
- **Discrimination or violation of Human Rights:** any action or omission that violates the declaration of human rights related to the labor conditions of workers, including those that occur in the company's value chain.
- **Disrespectful, unequal or unfair treatment:** any action or omission that involves any type of discrimination based on gender, race, sexual orientation, religious beliefs, political opinions, nationality, social origin, disability or any personal, physical or social condition.
- **Unethical action in professional performance:** any act that violates corporate principles and values included in our Code of Ethics.
- **Infringement of intellectual or industrial property:** all acts that involve the violation of the rights of an author over a work (artistic, literary or scientific, including photographs, musical works and computer software) or activities related to the marketing, use, manufacturing and imitation of inventions and distinctive signs without the authorization of its owner.
- **Violation in data processing:** any action that may involve illicit treatment or exposure of personal data, as well as any breach of the regulations themselves regarding the rights of interested parties with respect to their personal data.

- **Irregular actions against free competition:** any action aimed at, without limitation, direct or indirect price fixing, those aimed at determining sales or marketing conditions that are discriminatory towards third parties or distribution of markets between producers or distributors.
- **Others:** those actions that involve some type of irregularity and are not described in the previous sections.

Furthermore, through the Ethics Channel it is possible to report queries about any action that may be contrary to the Code of Ethics and its development regulations.

5. Confidentiality of whistleblower's identity

The guarantee of confidentiality of the whistleblower's identity constitutes a guiding principle of this policy. The people in charge and appointed to receive and process the reports, as well as to implement the measures appropriate after the processing thereof, shall keep the identity of the whistleblower in strict confidence.

In the event that a report is made through a channel other than the Ethics Channel or to members of Citri&Co's staff not responsible for the processing of the reports, the recipient of the information shall also be subject to the aforementioned confidentiality obligation and shall send the report immediately through the Ethics Channel.

In no case shall the identity of the whistleblower or specific personal data that allows his/her identification be reported to the subjects investigated or affected by the communication, nor will they be given access to the report. However, the investigated subjects will have the right to know, at least, a brief list of the facts being the subject of the report and shall have the rights set out in the Whistleblower Protection Law which, as far as possible, shall comply with the confidentiality principle of the whistleblower's identity.

On the other hand, the whistleblower's identity could be reported to the judicial authority, the Public Prosecutor's Office or to the competent administrative authority within the framework of a criminal, disciplinary or sanctioning investigation. In this case, this circumstance shall be communicated to the whistleblower before disclosing his/her identity, unless this information could jeopardize the investigation or the judicial procedure.

6. Anonymous Reporting

The Ethics Channel admits the possibility of making anonymous reports, and any action or omission aimed at finding out or disclosing the identity of the whistleblower is prohibited when the whistleblower has opted for anonymity. However, Citri&Co encourages whistleblowers to identify themselves, as this makes it easier to process the report.

7. Prohibition of retaliation

Whistleblowers who report irregularities in good faith may not be sanctioned nor will they suffer any negative consequences or retaliation for having made the report. This guarantee of absence of retaliation extends to people linked to the whistleblower (for example, his/her co-workers or family members), to natural persons who assist him/her during the presentation and processing of the report, as well as to the legal representatives of workers in the exercise of their advisory and support functions to the whistleblower. In any case, reports made while having full knowledge of the fact that they are false or with reckless disregard for the truth, as well as those referring to information obtained by illicit means, are strictly prohibited.

Those persons who report or disclose the information hereinafter described, are expressly excluded from the aforementioned protection:

- Information contained in reports that have been inadmissible for processing.
- Information linked to claims about interpersonal conflicts or that affect only the whistleblower and the people to whom the reports refers (matters unrelated to those to be reported in the Ethics Channel that must be routed preferably through Human Resources).
- Information already completely available to the public or which constitutes mere rumors. Reports shall be accepted for processing, unless one of the following cases occurs:
 - When the facts reported lack all plausibility;
 - When the facts do not refer to the possible commission of a criminal or administrative offense or any other illegal behavior or conduct contrary to the Code of Ethics or to any legal regulation applicable within the framework of the activity carried out by Citri&Co;
 - When the report is manifestly unfounded or there are rational indications that the information supporting said report has been obtained through the commission of a crime;
 - When the report refers to facts that are the subject of a previous communication and does not contain new and significant information that justifies its processing or deals with facts being a matter of public and common knowledge.

8. Management of the Ethics Channel

In general terms, the reports received and the eventual investigation carried out shall be maintained in strict confidence, so that only people who directly or indirectly participate in the investigation have access to its content.

During the processing of the report, the person investigated shall be entitled to the right to be heard, the presumption of innocence, the right to honor, the right to defense and other rights set forth in the Whistleblower Protection Act, the exercise of which must comply with the principle of confidentiality of the whistleblower's identity to the extent possible. Persons subject to the Code of Ethics who are not affected by the report shall be obliged to collaborate with the internal investigation and must keep strict confidence regarding the existence and content thereof. As a general rule, the processing of an internal investigation shall not exceed a period of three (3) months, except in those instances of special complexity, in which case the processing of the investigation may be extended.

9. Knowledge and declaration of conformity

Since Citri&Co is committed towards compliance with ethical norms and standards and constitute a strategic objective for the Company, all personnel are expected to know and respect the contents of this policy. Likewise, and as regards business partners with whom Citri&Co maintains relationships, they are expected to develop behaviors aligned therewith. Citri&Co shall immediately react to any breaches of the provisions set out in this policy, as laid down in its internal regulations and within the parameters established in the legislation in force.

10. Validity and updating

Citri&Co's Board of Directors has approved this policy and the subsequent revisions thereof, thus being applicable to the different companies belonging to the Group in the terms set forth in Article 11 of the Reporting Protection Act.

In any case, this policy and the revisions thereof shall be ratified by Citri&Co's Board of Directors, who shall also appoint the person responsible for the Internal Information System pursuant to Article 11.2 of the Whistleblower Protection Act. Policies in effect prior to the approval of this policy shall be adapted thereto.