

INTERNAL REPORTING SYSTEM POLICY





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1. OBJECTIVE, PURPOSE, AND SCOPE OF APPLICATION

As an expression of its commitment to ethics, regulatory compliance, integrity, and transparency, the Board of Directors of SEMILLAS FITÓ, S.A.U. (hereinafter, FITÓ or the Organization) has implemented an Internal Reporting System (hereinafter also referred to as the “Complaints Channel”), in compliance with Law 2/2023 of 20 February, which regulates the protection of individuals who report regulatory violations and the fight against corruption.

The purpose of the Complaints Channel is to provide a secure, confidential, and accessible means to report irregularities, breaches, or risks of breach that may affect the Organization, its Code of Ethics, its internal and external regulations, and its Risk Prevention Model.

This Policy establishes the general principles and guidelines governing the Internal Reporting System, as well as the rights, duties, and guarantees associated with its operation.

1.1. MATERIAL SCOPE: WHAT CAN BE REPORTED?

Through the Complaints Channel, the following types of information may be reported, among others:

- i) Any breach or risk of breach of the Code of Ethics, internal or external regulations that implement it, and matters related to the Risk Prevention Model adopted by FITÓ.
- ii) Actions or omissions that, within the scope of Law 2/2023, may constitute:
 - a. Violations of European Union law¹.
 - b. Criminal offenses.
 - c. Serious or very serious administrative offenses (Article 2 of Law 2/2023).

Behaviors that may be reported include, but are not limited to:

- Sexual harassment.
- Discrimination on the grounds of religion, ideology, race, or sex.
- Human resources or workplace safety issues.
- Fraud or corruption.
- Data protection and information security.
- Securities market, competition, or tax obligations.
- Intellectual or industrial property.
- Money laundering.

¹ Violations of European Union law may include those referred to in Article 2.1(a) of Law 2/2023 of 20 February, which regulates the protection of individuals who report regulatory violations and the fight against corruption.

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- Retaliation against anyone who has reported in good faith.
- Other behaviors contrary to ethics or applicable regulations

1.2. **PERSONAL SCOPE: WHO CAN USE THE CHANNEL?**

The Complaints Channel is available to all members of the Organization and to the persons included in Article 3 of Law 2/2023, provided that the requirements established in that law are met.

When communications concern actions or omissions covered by Law 2/2023, the protection against retaliation provided under that law will only apply to the persons included in Article 3 and who meet the required conditions.

1.3. **MANDATORY USE AND GOOD FAITH**

Any member of the Organization who detects or becomes aware of an irregularity within the scope of this Policy must report it through the Internal Reporting System.

Reports must always be made in good faith, with reasonable grounds to believe that the information is true at the time of reporting. False reports, malicious reports, or reports intended to cause harm are strictly prohibited and may result in disciplinary or other measures.

1.4. **RESPONSIBILITY FOR THE SYSTEM**

The Compliance Officer is the Internal Reporting System Manager, formally appointed by the Board of Directors, and acts under its ultimate supervision, without prejudice to the management of possible conflicts of interest according to the internal mechanisms established.

2. **CHANNELS AND MEANS OF COMMUNICATION**

The FITÓ Internal Reporting System constitutes the preferred channel for reporting irregularities, as it allows the Organization to know about and manage reported situations internally in a fast and effective manner.

Reports must always be made in good faith, meaning with reasonable grounds to believe that the information is true at the time of reporting and relates to one of the types of irregularities described in this Policy. Therefore, false reports, slander, or malicious reports are strictly prohibited. All of these may result in disciplinary or other measures.

The FITÓ Complaints Channel allows reports to be made either in writing or verbally, ensuring confidentiality at all times and protection of the reporting person.

2.1. **WRITTEN COMMUNICATIONS**

Written communications can be submitted via:

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- The FITÓ corporate website, which directs to the ULISES GRC platform set up for this purpose: [Semillas Fitó Spain \(semillasfito.es\)](https://semillasfito.es).
- Postal mail addressed to the Internal Reporting System Manager (Compliance Officer) at the following address: Calle Selva de Mar n.º 111, 08019, Barcelona.

2.2. VERBAL COMMUNICATIONS

Verbal communications can be made via:

- Phone call to the dedicated number: +34 679 484 483.
- Voice message to the mailbox set up for this purpose at the above number.
- Request for a face-to-face meeting with the Compliance Officer. This meeting will be held within a maximum period of 7 days from the date of the request.

For verbal communications, the reporting person will be informed in advance about the processing of their data. When appropriate, the communication may be documented by recording or transcription, with their consent, in accordance with applicable regulations.

2.3. EXTERNAL REPORTING CHANNELS

Without prejudice to the above, when the report concerns matters covered by Law 2/2023, persons included in Article 3 may also use external reporting channels managed by the Independent Whistleblower Protection Authority for or by the competent regional authorities, under the terms established in the law.

3. RIGHTS OF THE REPORTING PERSON

Anyone who submits a report through the Complaints Channel, within the scope of this Policy, is entitled to the following rights and guarantees:

3.1. CONFIDENTIALITY

The Organization guarantees the confidentiality of the identity of the reporting person, of any third party mentioned in the report, and of any person affected by the reported events.

Access to the information is strictly limited to those authorized to manage the Channel, and the necessary technical and organizational measures are implemented to preserve such confidentiality.

The identity of the reporting person may only be disclosed when legally required or by express request from a judicial authority, the Public Prosecutor, or the competent administrative authority, in accordance with applicable regulations and Article 33.3 of Law 2/2023.

Anyone who has access to the information due to their role must maintain the highest duty of secrecy and confidentiality.

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If a report is received through a channel other than those provided in this Policy, or by someone other than the Compliance Officer, it must be immediately forwarded to the Compliance Officer, ensuring confidentiality of the information at all times.

Breach of confidentiality may constitute a very serious administrative offense under Law 2/2023, without prejudice to any disciplinary or other responsibilities that may apply.

3.2. NO RETALIATION

The Organization guarantees the prohibition of any retaliation² against a reporting person who acts in good faith.

In cases covered by Law 2/2023, protection against retaliation applies according to the terms and requirements established in the law for persons included in Article 3.

Any member of the Organization who engages in retaliation may be subject to disciplinary measures, without prejudice to any administrative sanctions that may also apply.

This guarantee is granted without prejudice to any potential liability that the reporting person may incur if they have participated in the events reported.

3.3. RIGHT TO INFORMATION

The reporting person has the right to:

- Receive acknowledgment of receipt of the report within a maximum of seven (7) calendar days, unless doing so could compromise confidentiality or the reporting person has expressly waived this right.
- Be informed about the status of the handling of the report, always respecting confidentiality obligations and without this conferring the status of a party to the case.

At the time of making the report, the reporting person may provide an address, email, or secure means for notifications. This right cannot be exercised if the report was made anonymously through channels that do not allow two-way communication.

A communication flow may be established between the Compliance Officer and the reporting person, and, if considered necessary, the reporting person may be requested to provide additional information.

3.4. PERSONAL DATA PROTECTION

Personal data processed through the Complaints Channel will be handled in accordance with applicable data protection regulations and with the provisions of Articles 29 to 33 of Law 2/2023. Such data will be retained only for the time strictly necessary to determine whether to initiate an investigation. In any case:

² Article 36 of Law 2/2023 describes acts constituting retaliation as those that involve unfavorable treatment that places the person suffering them at a disadvantage in relation to others in the work or professional context, solely because of their status as a reporting person. For example: (i) suspension of the employment contract, dismissal, disciplinary measures, substantial modification of the employment contract, among others.

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- If the information is manifestly false, it must be deleted immediately, unless it could constitute a criminal offense.
- If three months have passed since the receipt of the report without any investigative actions being initiated, the information must be deleted, except to retain anonymized evidence for the operation of the system.

The person affected by the reported events will, in no case, be informed of the identity of the reporting person.

4. RIGHTS OF THE AFFECTED PERSON

The person to whom the reported events through the Complaints Channel are attributed (hereinafter, the affected person) will at all times be entitled to the following guarantees and rights:

4.1. RIGHT TO BE INFORMED AND TO BE HEARD

The affected person will be informed of the irregularities attributed to them at the time and in the manner deemed appropriate so as not to compromise the proper conduct of the investigation.

In addition, they will have the right to be heard and to provide their version of the events at any stage of the process.

4.2. RIGHT OF DEFENSE AND PRINCIPLE OF CONTRADICTION

The affected person will be guaranteed at all times the right to provide any information they consider relevant, to make allegations, and to fully exercise their right of defense, respecting the principle of contradiction.

The affected person may choose not to provide a statement or remain silent regarding the issues raised, without this giving rise to any presumption against them.

4.3. PRESUMPTION OF INNOCENCE AND RIGHT TO HONOR

The affected person is entitled to the presumption of innocence and to the respect of their honor. The Organization will adopt the necessary measures to prevent any violation of these rights.

The affected person has the right not to provide a statement and/or to remain silent on all or some of the issues that could imply an assumption of responsibility, without this being considered a confession of responsibility for the reported events. The affected person will be informed that acknowledgment of the facts does not exempt them from possible liability, although it may result in mitigation of such liability.

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4.4. DATA PROTECTION RIGHTS

When the affected person is informed of the irregularity or irregularities attributed to them, they will also be informed of their data protection rights and how to exercise them. In particular, the identity of the affected person will be preserved at all times, and the confidentiality of the facts and data related to the report will be guaranteed, except in cases provided by law or upon request of a competent authority, whether the Public Prosecutor, a judicial authority, or a competent administrative authority, in accordance with applicable personal data protection regulations, as well as Article 33.3 of Law 2/2023 of 20 February and other related provisions.

In the event that the affected person exercises the right of objection under data protection law, it will be presumed, unless proven otherwise, that there are compelling legitimate grounds that justify the processing of personal data.

4.5. LEGAL ASSISTANCE AND ADVICE

The affected person may:

- Appoint a lawyer of their choice to accompany them to any in-person interview conducted during the internal investigation phase and/or to advise them in the event that the reported facts could have criminal implications.
- Request advice from the Workers' Representation, if they so wish.

5. REQUIREMENTS FOR REPORTS

The Complaints Channel is the preferred channel for reporting the irregularities described in this Policy.

To ensure proper handling of the report, it is important that the information provided is as complete and detailed as possible. The lack of essential information may result in the report being closed due to impossibility of analysis.

5.1. CONTENT

The report should include, as far as possible:

- i. Category of irregularity: the person making the report should, as far as possible, indicate the category to which the incident they wish to report belongs (corruption, harassment, public health, environment, etc.).
- ii. First and last names and ID number or alternative identification document and, where applicable, position within the Organization. If the reporting person has not expressly waived the right to receive notifications, they may provide at the time of reporting an address, email, telephone number, or other secure means to receive notifications.
- iii. Description of the reported breach, in as much detail as possible.
- iv. Identification of the affected persons, i.e., those involved in the irregularity.

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- v. Identification of persons who have knowledge of the reported irregularity.
- vi. Any documents, files, or evidence that may be relevant to clarifying the facts, provided they have been obtained lawfully.

5.2. GOOD FAITH IN THE USE OF THE COMPLAINTS CHANNEL

Reports submitted through the Complaints Channel must always be made in good faith, meaning with reasonable grounds to believe that the information is true at the time of reporting and relates to one of the types of irregularities described in this Policy. This definition is aligned with the one set forth in Law 2/2023 of 20 February and in European Directive 1937/2019 of October 23 (Whistleblowing Directive).

Providing false information about actions or omissions covered by Law 2/2023 of 20 February may be sanctioned administratively by the Independent Whistleblower Protection Authority, as a very serious offense with fines ranging from €30,001 to €300,000. This is without prejudice to any disciplinary, employment, or other measures that FITÓ may take depending on the legal relationship with the affected person(s).

5.3. ANONYMOUS REPORTING

Preferably, all reports submitted through the Complaints Channel will include the complete identification of the reporting person, in the terms indicated in this document, while ensuring the highest level of confidentiality in the handling of both the information and the identity of the reporting person.

However, if the reporting person wishes, reports may also be submitted anonymously. In these cases, if the anonymous report is submitted through the online platform, communication with the anonymous reporting person will be maintained through a numeric access code provided when submitting the report, except in cases where this could compromise the proper conduct of the investigation or management of the report.

In all cases of anonymous reporting, prior to initiating any action or management regarding the report received, the Compliance Officer will especially and thoroughly analyze the plausibility, consistency, and indications of the reported irregularity, paying particular attention to whether there are spurious motives or other similar factors in the use of the Complaints Channel.

6. PROCESSING OF REPORTS

The Organization has a specific internal procedure for the management, analysis, and investigation of reports received through the Complaints Channel, guaranteeing at all times:

- The confidentiality of the information.
- The protection of the identity of the persons involved.

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- Respect for the rights of the reporting person and the affected person.
- Protection against retaliation.
- Compliance with applicable data protection regulations.

6.1. RECEIPT AND INITIAL MANAGEMENT

All reports, whether submitted through any of the verbal or written channels provided by the Complaints Channel and described in this Policy, will be directed to, received, and initially managed by an external third party. After receipt and the issuance of a report by this external third party, the Compliance Officer will continue managing the report, acting with the utmost diligence to guarantee the strictest confidentiality in the handling, storage, access, and custody of the information received.

The Complaints Channel is outsourced to an accredited third party, which provides guarantees of experience, professionalism, confidentiality, and independence in the handling of information, in accordance with Articles 6 and 15 of Law 2/2023 of 20 February.

In cases of a conflict of interest affecting the Compliance Officer, or if the Compliance Officer is unable to act in the matter for any other justified reason, the Compliance Officer will be automatically replaced by the Legal Advisor, who will assume all functions of the Compliance Officer for that specific case.

In the case described above, the Compliance Officer will completely abstain from participating in the matter and will maintain confidentiality regarding any information obtained.

Once the report is received from the external third party, the reporting person will be informed of its receipt within a maximum of 7 calendar days from the submission of the report, as well as of the external reporting channels available outside the Organization, provided the conditions and requirements described in this document are met.

6.2. ANALYSIS AND INVESTIGATION

Once the report is received, a preliminary analysis will be conducted to assess its relevance and plausibility.

When sufficient indications exist, an internal investigation will be initiated in accordance with the procedure established by the Organization. In this case, the Compliance Officer will complete the internal investigation within a maximum of 3 months. This period may be exceptionally extended by up to 3 additional months due to the complexity of the investigation or any other circumstance of similar significance. However, these general timeframes, in cases of specifically regulated matters, will comply with the deadlines established in the applicable sectoral regulations.

All members of the Organization will be required to cooperate with the Compliance Officer within the framework of these investigations.

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6.3. RECORDING OF REPORTS

The Compliance Officer will record every report received through any of the channels provided in this Policy, as well as any investigations carried out, particularly in the case of reports concerning irregularities within the material scope of Law 2/2023 of 20 February, through the Report Register Book provided for in Article 26 of the said Law. At all times, the Compliance Officer will maintain the confidentiality of this register, which will not be public, except in cases provided by law.

In any case, the information contained in this Register will not be retained for more than ten (10) years.

6.4. RESOLUTION

Depending on the outcome of the investigation, the Board of Directors, or the governing body acting on its behalf, will adopt the appropriate measures, which may include disciplinary, corrective, or organizational actions, or the closure of the case.

6.5. MONITORING AND REVIEW OF THE COMPLAINTS CHANNEL

The configuration and operation of the Complaints Channel will be reviewed annually to adapt it to the needs of the Organization and to best practices in this field, without prejudice to any necessary adjustments that may be identified as soon as they arise.

It will also be reviewed whenever required due to successive resolutions and sanctions issued by the Independent Whistleblower Protection Authority, as well as the issuance of circulars or interpretative notes of Law 2/2023 of 20 February as they are published.

The Compliance Officer will prepare a periodic report to the Board of Directors, with a minimum frequency of once per year.

7. DISCIPLINARY REGIME

Conduct arising from the investigated events will be sanctioned in accordance with the applicable labor law, collective agreements, and regulations, without prejudice to the disciplinary regime established in Law 2/2023.

8. FINAL PROVISION

In all matters relating to reports covered by Law 2/2023, the provisions of said Law will prevail over the provisions of this Policy.

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9. DOCUMENT MANAGEMENT SHEET

This version of the Internal Reporting System Policy has been approved by the Steering Committee and will enter into force on the dates indicated in the tables below.

Any subsequent modifications, annexes, or developments will indicate the date of their respective approval and entry into force.

Version 1		
Prepared by:	Reviewed by:	Approved by:
Meritxell Puigpinós Compliance Officer	Elisabet Fitó Corporate Director	Laia Fitó Chair of the Steering Committee
06/05/2024	17/05/2024	17/05/2024

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10.ANEX 1: DEFINITIONS

For the purposes of this document, and to ensure better understanding, a series of concepts are established, which, given their relevance, it is necessary and appropriate to consider and define. This is without prejudice to the legal definitions that applicable laws may establish for each of these concepts in the Organization's areas of activity, as well as the definitions for the same concepts contained in other internal regulations of FITÓ.

10.1. MEMBERS OF THE ORGANIZATION

Members of the Organization include the Board of Directors, directors, employees, individuals joining through educational collaboration agreements, educational cooperation agreements, vocational training agreements with alternating or dual programs, personnel contracted through Temporary Employment Agencies, and any other persons under the hierarchical subordination of any of the aforementioned individuals.

10.2. REPORTING PERSON

A person who submits a report through the channels provided in this Policy is referred to as a reporting person, which corresponds to the figure of the "informant" established in Law 2/2023 of 20 February, regulating the protection of persons reporting regulatory violations and anti-corruption measures.

10.3. INDEPENDENT WHISTLEBLOWER PROTECTION AUTHORITY

The Independent Whistleblower Protection Authority is an independent administrative authority, part of the public sector at the national or regional level, created by Law 2/2023 of 20 February to adopt measures to protect the reporting person when the requirements established by the Law are met, as well as to exercise administrative-sanctioning powers derived from violations of the principles and provisions set forth in the said law. According to Law 3/2023 of 16 March, on fiscal, financial, administrative, and public sector measures for 2023, the Anti-Fraud Office of Catalonia temporarily assumes the protection and sanctioning functions assigned by Law 2/2023 of 20 February to the Independent Whistleblower Protection Authority within the autonomous community of Catalonia.

10.4. AFFECTED PERSON

An affected person is considered to be any individual to whom, by action or omission, the commission or participation in any type of irregularity described in this Policy is attributed.