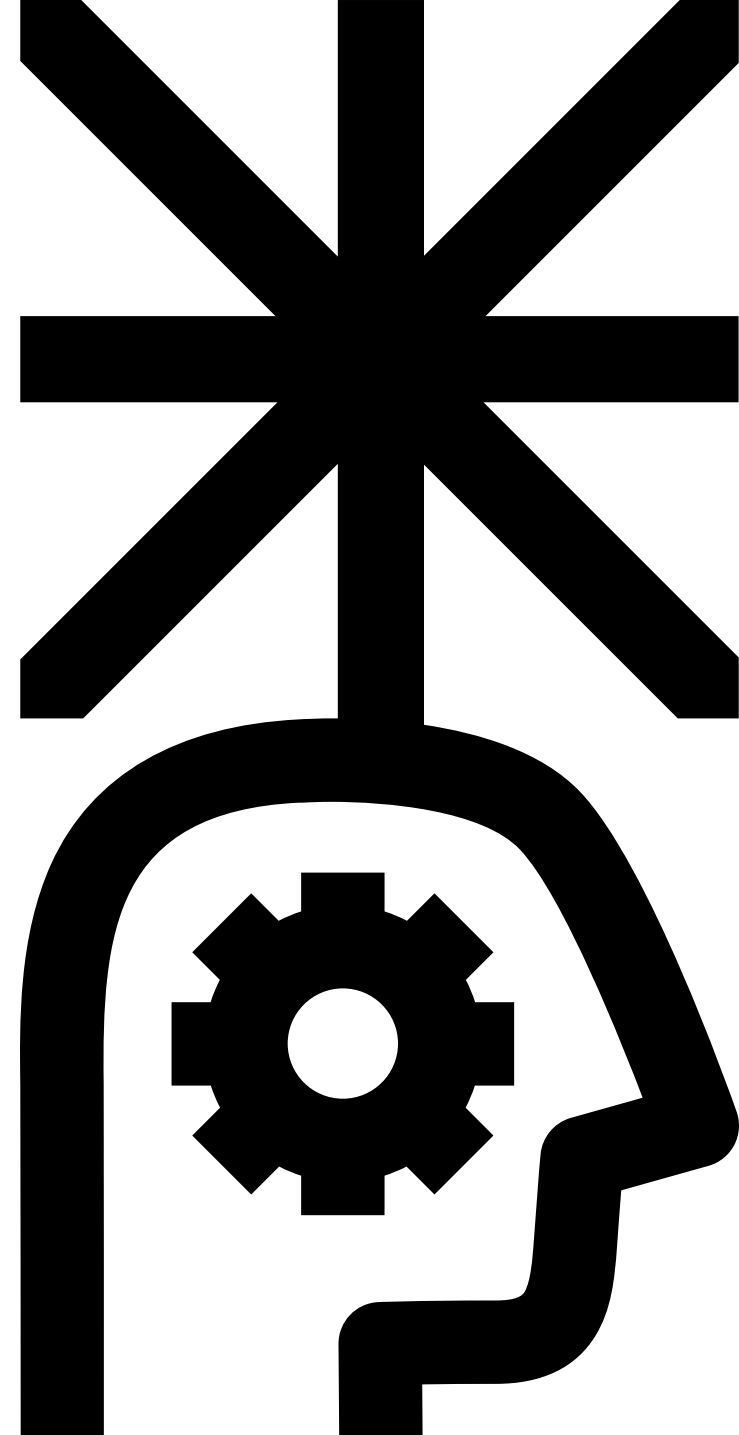


**KEY ISSUES
OF OUR
INTERNAL
INFORMATION
SYSTEM (IIS) AND
ETHICS CHANNEL**



18 DECEMBER 2025

WHAT IS THE PURPOSE OF OUR IIS AND OUR ETHICS CHANNEL?



- The internal information system serves to protect individuals who report actions or omissions that constitute breaches and to foster a culture of information as a mechanism to prevent, detect, and respond to irregular conduct.
- The Ethics Channel is the preferred route for reporting actions or omissions falling under the Whistleblower Protection Act.

WHAT IS THE DEFINITION OF "WHISTLEBLOWERS" FOR THE PURPOSES OF OUR IIS?



The whistleblower. any person who makes a communication regarding actions or omissions referred to in the following section, occurring in a labour or professional context, including, but not limited to, employees, shareholders/ partners, participants, suppliers, contractors, subcontractors, members of governing, management, or supervisory bodies (including non-executives), volunteers, interns, persons in training, job candidates, and persons who have previously held a labour or statutory relationship with the Organisation, even if the relationship has terminated.

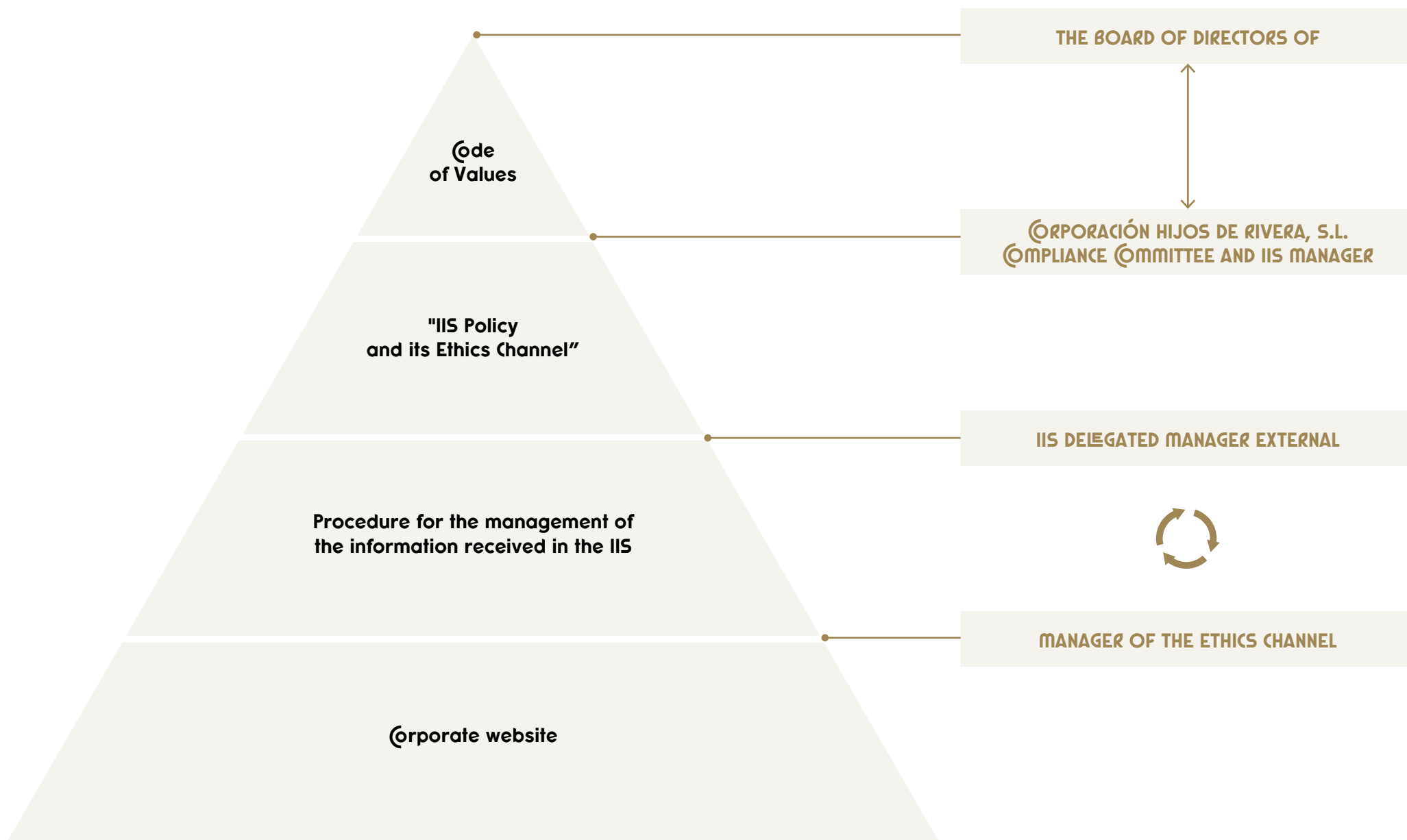
WHAT CAN BE REPORTED THROUGH THE ETHICS CHANNEL?



- Actions or omissions that may constitute infractions under the terms of European Union legislation on contracts, the environment, data privacy, and the security of networks and information systems that affect the internal market and, in general, the financial interests of the European Union.
- Actions or omissions that could constitute a serious or very serious criminal offence or administrative offence.
- Any conduct contrary to the Code of Values of Corporación Hijos de Rivera and its companies.

KEY ISSUES IN THE IIS PROCEDURE AND THE ETHICS CHANNEL

BLOCK 2: WHO IS RESPONSIBLE FOR THE IIS?



COMPLIANCE COMMITTEE

NATURE



A collective body composed of seven (7) members, which assumes the compliance function and, in turn, acts as the **IIS MANAGER**. It has a dual objective: firstly, to protect whistleblowers who report breaches falling within the scope of Law 2/2023, and secondly, to strengthen and promote a culture of information and communication as a mechanism to prevent and detect irregular conduct, and to respond to it.

GENERAL RESPONSIBILITIES



- i. **Promote the necessary measures for the implementation and operation of a control environment for Compliance Risks.**
- ii. **Monitor the operation, effectiveness, and compliance of the Integrated Compliance Model, as well as the Integrated Compliance Policy and the rules that supplement it.**
- iii. **Transmit and disseminate among Group Members and Third Parties the content and values set out in the Group's Code of Values**, in coordination with the Ethics Committee and following its instructions.
- iv. **Manage the Internal Information System (IIS)** in accordance with the Internal Information System Policy and Procedure.
- v. **Promote the preparation and implementation of appropriate compliance training programmes** with sufficient regularity to ensure that compliance knowledge is kept up to date.

POWERS AS THE IIS MANAGER



- i. **Delegateto** one of its members (the "**Delegated Manager**") the powers of **management of the IIS and the processing of investigation files**, as well as the liaison and coordination with the External Manager of the Ethics Channel.
- ii. **Agreeon** the **admission or dismissal** of the information and, where appropriate, the initiation of an investigation file.
- iii. **Appoint the person responsible for handling the investigation file** and coordinating the investigation proceedings.
- iv. **Resolve** investigation files.

ETHICS CHANNEL



The Ethics Channel is used as the preferred channel for reporting information regarding possible breaches within CHR and its companies and is managed by an external **third party**.

The Ethics Channel is **available 365 days a year** on the corporate website <https://corporacionhijosderivera.com/gobierno-valores-y-etica/>, guaranteeing maximum confidentiality at all times and the possibility of reporting anonymously.



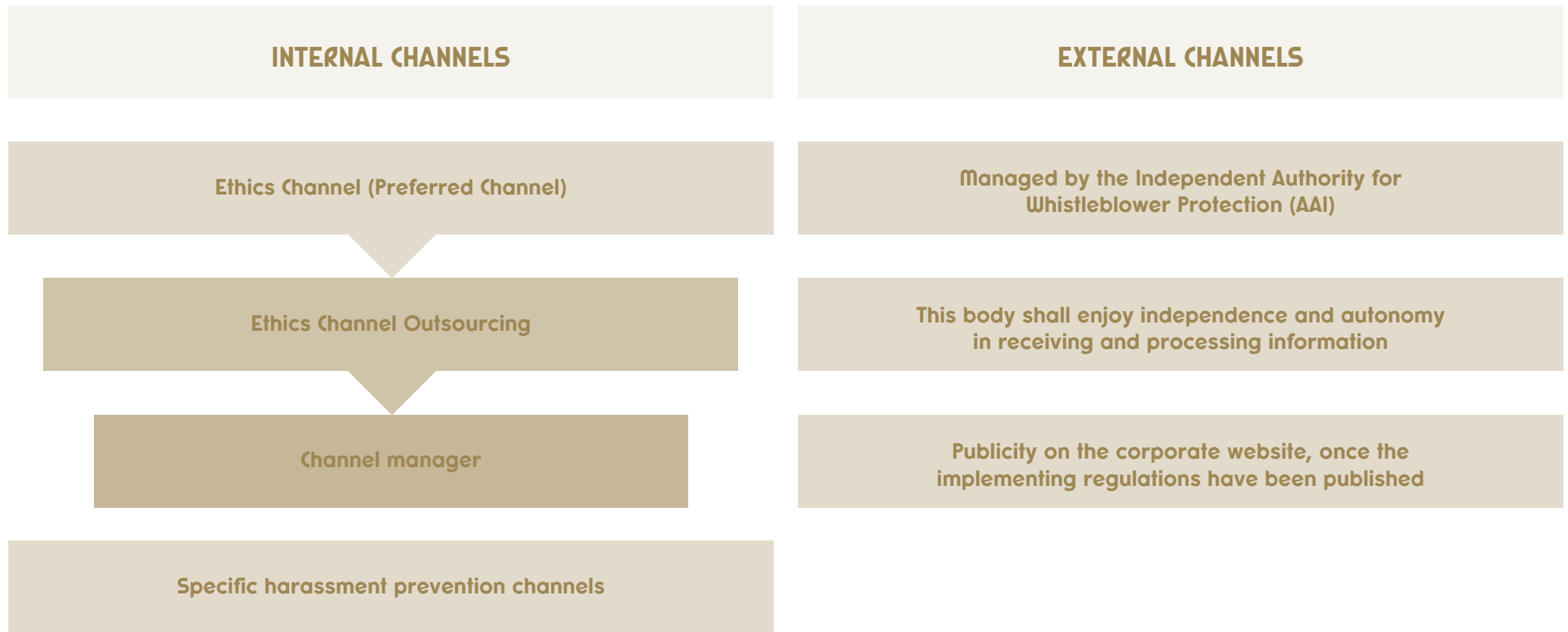
EXTERNAL MANAGER



Functions of the External Manager

- I. **Receipt** of all communications received.
- II. **Preparation of a detailed register** of all reports received.
- III. **Preliminary assessment** of communications and **notification** to the IIS Manager.
- IV. **Proposal to the IIS Manager** regarding the admission or dismissal of the reports.
- V. **Referral** to the IIS Manager to decide whether the report is admissible or inadmissible and **communication** of the decision to the **whistleblower**.
- VI. **Assisting and supporting the IIS Manager** in the initiation, processing and proposed resolution of the investigation file.

KEY ISSUES IN THE IIS PROCEDURE AND THE ETHICS CHANNEL
BLOCK 5: WHAT ARE THE IIS'S INFORMATION CHANNELS?



KEY ISSUES IN THE IIS PROCEDURE AND THE ETHICS CHANNEL

BLOCK 6: WHAT IS THE PROCEDURE FOR USING THE ETHICS CHANNEL?



I

Access to the Ethics Channel by the whistleblower or any other stakeholder



Web form available on the main website of Corporación Hijos de Rivera, S.L.:

<https://corporacionhijosderivera.com>

It may also be accessed through the websites of the Corporation's constituent companies.



Written communication addressed to the following email address:

es_canal_etico@pwc.com



Written communication addressed to the following postal address:

Offices of the Channel Manager
Torre PwC, Paseo de la Castellana,
259 B
28046 Madrid (Spain)

for the attention of Javier García López.



Verbal communication via the following telephone number: **+34 915 685 340**, for the attention of Javier García López.

At the request of the whistleblower, the communication may also take place via a face-to-face meeting, which shall occur within seven working days of such a request.

Subject to the whistleblower's consent, verbal communications shall be documented in one of the following ways:

- i) via a recording of the conversation; or
- ii) via a complete transcript of the conversation, which may be reviewed by the whistleblower after they have been informed regarding the processing of their data.

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Receipt of communications and notification

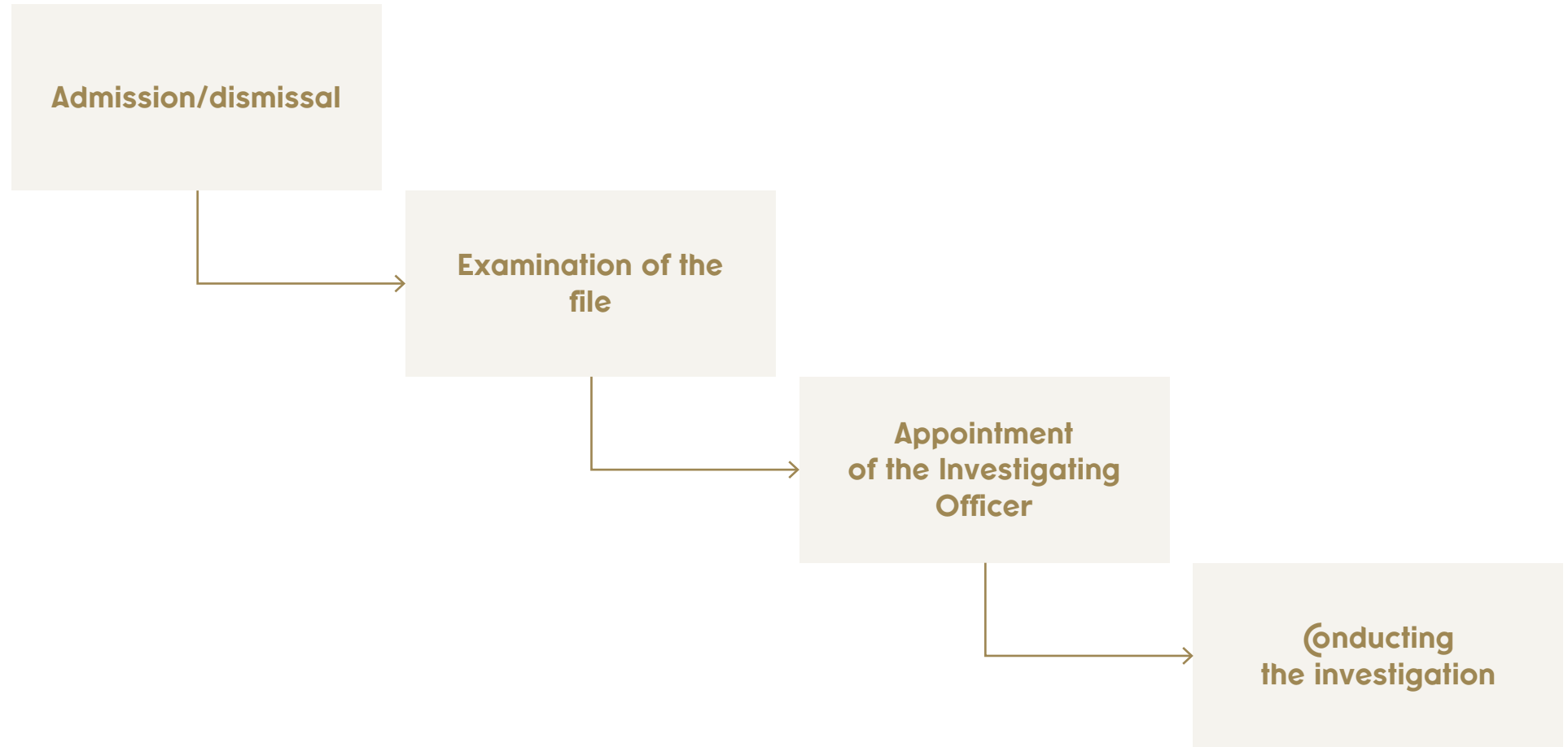


Confidentiality is guaranteed for:

- (i) The communication,
- (ii) The identity of the whistleblower (in the event the whistleblower chooses to report anonymously), and
- (iii) Any third party mentioned in the communication.

3

Processing and investigation of the investigation file



Resolution of the File and Communication



At the end of the investigation, the Investigating Officer issues a report containing at least the following information:

- **Identification code** assigned to the communication or information that gave rise to the investigation file.
- **A chronological description** of the main milestones in the processing of the investigation file.
- **A list of the investigative actions** carried out to verify the plausibility of the facts subject to the information, as well as the documentation provided.
- **An assessment of the outcome** of the investigative actions carried out and the conclusions reached.



The Investigating Officer submits the report with the investigation file for the adoption of the Proposed Resolution and, in turn, this is submitted for the agreement of the IIS Manager via one of the following resolutions:

- **Favourable** resolution
- **Unfavourable** resolution

5

Register



A **register** shall be kept of the information and communications received and of the investigation files to which they have given rise, guaranteeing the confidentiality of such information.

The register shall contain the following information for each communication or report received:

- **Date of receipt**
- **Registration number**
- **Internal investigation procedure:** Yes / No
- **Closing date**

Regarding the retention of the information contained in the register, the provisions of the regulations on the protection of personal data shall be complied with.

6

Publicity



The information necessary for whistleblowers to make use of the communication channels is included in the Internal Information System Policy and its Ethics Channel, published on the corporate website of Corporación Hijos de Rivera, S.L. at the following address:

<https://corporacionhijosderivera.com>



