

INTERNAL REPORTING SYSTEM POLICY

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1. REVIEWS

Date	Review	Type of review	Pages
DD/MM/AAAA	01	Elaboration of the Policy	07

PREAMBLE

The leading position and reputation of the AMC Global² group ("AMC Global" or the "Group", interchangeably) is the outcome of many years of effort and work. Its commitment to ethics and regulatory compliance (both in terms of legislation in force and rules of procedure) is firm and is intended to be permanent.

In this context, since 2020 the Group has mechanisms to report information by means of a whistleblowing channel ("Whistleblowing Channel" or "Channel") available through an external supplier's online platform that meets all the guarantees required by the applicable rules, among other measures to ensure regulatory compliance with the Compliance and Occupational Risk Prevention Model.

After entry into force of Law 2/2023 regulating the protection of individuals reporting regulatory breaches and fighting against corruption, which transposes into the Spanish system Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of European Union Law, in order to effectively protect such whistleblowers vis-à-vis eventual retaliation, AMC Global has implemented an Internal Reporting System (hereinafter, "Internal Reporting System" or "System") integrating the already existing Whistleblowing Channel and all the communication paths linked to any potential breaches or unlawful acts observed in the Group's business activity.

The implementation of the System aims to provide an effective mechanism which, by means of everybody's cooperation, allows for the detection of irregularities that entail regulatory breaches that may jeopardise the Group.

2. PURPOSE

The Internal Reporting System Policy (hereinafter, the "Policy") aims to reflect AMC Global's commitment to ethics and communication, promoting an open and transparent culture of dialogue with our internal and external stakeholders, ensuring the defence and protection of whistleblowers vis-à-vis potential retaliation.

To this end, as it has been mentioned at the Preamble, AMC Global has implemented an Internal Reporting System integrating both the Whistleblowing Channel and all the communication paths linked to any potential breaches or unlawful acts observed in the Group's business activity, whether it is as a formal communication, consultation or breach reporting mechanism.

3. SCOPE

3.1. SUBJECTIVE SCOPE

This Policy is applicable to all companies integrating the AMC Global group.

The following individuals (all of them, hereinafter, the "Employees") may provide information and make consultations through the Internal Reporting System:

- Employees.
- Personnel provided by a temporary work agency.
- Grant-holders and trainees.
- Legal representatives of workers.

² Composed of AMC Global, S.L., AMC Natural Drinks, S.L., AMC Ideas, S.L., AMC Vlissingen B.V., AMC Natural Drinks UK Ltd., Via Nature Juices and Beverages, S.L., Fruit Tech Natural, S.A. and the rest of companies where these have majority shareholding or exercise direct or indirect control.

- Members of the administration, management and supervision bodies of the Group companies.
- Shareholders or partners of AMC Global companies.

In any case, the Employees are reminded that they have the obligation to report any irregularity they may find.

The following individuals or entities (hereinafter, "**Third Parties**") may also provide information and make consultations through the Internal Reporting System:

- Candidates involved in a selection process.
- Former employees.
- External collaborators, whether they are natural persons or legal entities.
- Any individual working for, or under the supervision or management of, suppliers, contractors, subcontractors or clients of any of AMC Global companies.
- Individuals linked to the whistleblower that may suffer retaliation, such as their colleagues or relatives.

Through the Internal Reporting System, you may report on all Employees of the Group and Third Parties.

3.2. OBJECTIVE SCOPE

Through the System, Employees and Third Parties may communicate their knowledge or justified suspicion of unlawful conduct regarding the following matters:

1. Infringements of the AMC Global regulatory system or rules of procedure in terms of ethics and compliance that due to their seriousness justify the application of the Internal Reporting System Policy and Procedure;
2. Facts or conducts that may have criminal significance;
3. Serious or very serious administrative infringements;
4. Breaches of labour law in terms of occupational health and safety;
5. Any other kind of infringement for which AMC Global may be held accountable;
6. Breaches of European Union Law included in the material scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of European Union Law and the Spanish transposing law.

For clarification purposes, **the following remain out of the System scope:**

- (i) labour infringements out of the objective scope of section 2 of Law 2/2023, the management procedure of which is regulated by the applicable collective agreement, and that are not sufficiently serious;
- (ii) communication of interpersonal issues that do not involve a breach and/or are part of the strictly personal and private sphere of people; and
- (iii) information that has already been made fully available to the public or that is considered to be just a rumour.

Throughout the whole process, provided that they are included in the objective scope of the System and that they are made in good faith, all communications shall enjoy the protection measures and guarantees of the Internal Reporting System as set out in this Policy.

In addition, the Internal Reporting System may also be used to raise doubts or submit queries linked to issues related to the matters described above.

4. PRINCIPLES AND GUARANTEES

The basic principles of action on which this Policy is based are the following:

- **Regulatory compliance:** legality and corporate ethics are the cornerstones of the System. Therefore, all communications shall be handled fully and professionally and in compliance with legislation in force, applicable rules of procedure and, in particular, with the rules on data protection.
- **Independence and impartiality:** the System shall ensure a fair hearing and the fair treatment of all persons concerned. All persons involved in the proceedings shall act in good faith to pursue the truth and clarify the facts.
- **Transparency and accessibility:** efforts shall be made to ensure that information about the System and its rules is transmitted clearly and comprehensibly, with a view to guaranteeing its publicity and accessibility.
- **Traceability and security:** the system shall incorporate all the measures necessary to ensure the integrity, monitoring and security of the information.
- **Confidentiality and anonymity:** the System shall ensure anonymity and, in any case, maximum confidentiality regarding the identity of the whistleblower, the information communicated and the actions undertaken as part of its management and handling. Furthermore, the System shall allow for the submission of anonymous communications.
- **Secrecy:** the System shall promote that the persons involved in the handling and investigation of communications act with the utmost discretion regarding the matters they become privy to by virtue of their position or role.
- **Diligence and speed:** the System shall ensure that the investigation and resolution of the reported incidents are handled with the appropriate professionalism and diligence and without undue delay so that the procedure can be completed in the shortest possible time while respecting due guarantees.
- **Good faith:** the System shall ensure that whistleblowers submit communications in an honest, comprehensive and truthful way, without prejudice to any inaccuracies or omissions that they may unintentionally commit. The System shall safeguard the use in good faith of the latter.
- **Respect and protection of individuals:** the System shall ensure that appropriate measures are taken to safeguard the rights of the individuals concerned in terms of dignity and privacy.
- **Respect for fundamental rights:** the System guarantees the right to information, the right to defence, the right to contradiction, the right to the presumption of innocence and the right to honour for all persons involved in the procedure. Moreover, these persons have the right to be heard at any time, in the manner deemed appropriate, to ensure the successful outcome of the investigation.

5. CONTENT OF THE STANDARD

5.1. SYSTEM MECHANISMS FOR COMMUNICATE INFORMATION AND CONSULTATIONS

At AMC Global we have numerous ways in which we communicate with our Employees and Third Parties to promote an open and transparent communication culture as the basic element of our Internal Reporting System, which include:

- **Whistleblowing channel:** online platform provided by a specialised technology company that can be accessed through the Group website in a separate and easy-to-access section. The platform has ways to preserve the security and integrity of the information and personal data processing.
- **Onsite/online meeting:** the possibility to communicate any information verbally is also provided upon request by the whistleblower to meet onsite or online with the Body Responsible for the Internal Reporting System. After the aforementioned meeting, the Body Responsible for the Internal Reporting System shall guide the whistleblower regarding the potential submission of a communication through any of the existing mechanisms.

In the event that any information under section 3.2 of this Policy is communicated through a different path to those set out above, it shall be intended that the latter be handled in accordance with provisions set out in this Policy.

The reports related to any of the **harassment situations** may be communicated through the relevant harassment channel, for which AMC Global has set up (i) an email address (ii) the possibility to secretly submit complaints or reports in writing and in a sealed envelope addressed to the people in charge of handling the complaint. In order to protect the confidentiality of the procedure, the people in charge of handling the complaint shall allocate a numeric code to each of the parties concerned.

6. RESPONSIBILITY FOR THE STANDARD

AMC Global administration bodies are responsible for the implementation of this Policy. To this end, it is decided that a single Body Responsible for the Internal Reporting System for all the Group companies shall be appointed. The roles that this Responsible Body shall be entrusted with are detailed in the Information Management Procedure.

In any case, the Body Responsible for the System shall act in an autonomous and independent way vis-à-vis the rest of the bodies, committees, commissions or employees at AMC Global.

7. APPROVAL AND ENTRY INTO FORCE

This Policy has been approved by AMC Global administrative bodies and shall enter into force the day of its approval.

AMC Global administration bodies shall promote and approve this Policy, complying this way with their role to establish the necessary basics for the adequate and effective management of the Internal Reporting System and to promote compliance with the principles and guarantees set out in this Policy.

The Policy is published on the AMC Global web site.