

MANAGEMENT PROCEDURE FOR THE INTERNAL REPORTING SYSTEM

Type of standard	Procedure
Scope	AMC Global
Name of Standard	Internal Reporting System Procedure
Codeo of Standard	PRC-SIIN-16.1
Review of Standard	01
Supervising Area	Body Responsible for the Internal Reporting System
Approved	Board of Directors
Date of approval	06/06/2023



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1. REVIEWS

Date	Review	Type of review	Pages
06/06/2023	01	Approval of Procedure	14

2. RELATED RULES OF PROCEDURE AND REFERENCE DOCUMENTATION

- Internal Reporting System Policy (POL-SIIN-16.0).
- Law 2/2023, of 20 February, regulating the protection of individuals reporting regulatory breaches and fighting against corruption.

[BOE-A-2023-4213 Law 2/2023, of 20 February, regulating the protection of individuals reporting regulatory breaches and fighting against corruption.](#)

- International Standardization Organization (2021). Whistleblowing management systems. Guidelines (ISO 37002).

<https://www.iso.org/obp/ui/#iso:std:iso:37002:ed-1:v1:es>

3. PURPOSE

This Internal Reporting System Procedure (hereinafter, "the **Procedure**") regulates the management and handling of communications received through the Internal Reporting System ("Internal Reporting System" or "**System**") at AMC Global³ ("AMC Global" or the "**Group**", interchangeably).

This Procedure develops the Internal Reporting System Policy (hereinafter, "the **Policy**") with regard to the establishment of guidelines, principles, guarantees and actions to be followed when managing the information or consultations received through the System, and especially, through the Whistleblowing Channel integrated in it.

4. SCOPE

4.1. SUBJECTIVE SCOPE

The Internal Reporting System at AMC is a public communication channel that is open both for **internal personnel in the Group and for external third parties**, regardless of all factors such as their hierarchical level or geographic location.

The following individuals (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.
- 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, natural persons or legal entities.
- Any individual working for, or under the supervision or management of, suppliers, contractors, subcontractors or clients of AMC Global.

³ 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.

- 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.

4.2. OBJECTIVE SCOPE

In accordance with the Policy, through the System, Employees and Third Parties may communicate their knowledge or justified suspicion of unlawful conduct or acts that may involve the violation of legislation in force or of AMC Global rules of procedure. In addition, the System may also be used to raise doubts or submit queries in this regard.

Particularly, **communications may be made 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 (see Annex I for detailed information).

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 the Policy.

5. CONTENT OF STANDARD

5.1. MEANS FOR THE SUBMISSION OF INFORMATION AND CONSULTATIONS

5.1.1. Internal communication channels

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..

In this case, the information and/or consultations presented verbally shall be documented, prior consent of the whistleblower (i) by means of a recording of the conversation in a secure, long-lasting and accessible format; or (ii) by means of a complete and exact transcription of the conversation. Without prejudice to the rights to which they are entitled in accordance with the rules on data protection, whistleblowers shall be offered the opportunity to verify, rectify and accept with their signature the transcription of the conversation. 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.

- The information 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.

5.1.2. External communication channels

Whistleblowers have external communication channels at their disposal managed by the Independent Whistleblower Protection Authority (A.A.I), relevant regional bodies or authorities, through which actions or omissions included in the scope of Law 2/2023 may be reported, whether directly or prior communication through the System.

5.1.3. How can information/consultations be reported?

A. Information

Information communicated through the Internal Reporting System shall meet the following formal requirements:

- Reason behind the information: detailed description of the facts or circumstances that, according to the whistleblower, involve a breach or irregularity within the objective scope.
- Potential individuals concerned (if known): full name and other known data that are considered relevant for the identification of the alleged offender.
- If appropriate, specific evidence supporting the information: all documents available that support the belief that the irregularity described in the reason behind the information has been committed.
- Place and date.
- Acceptance of the Principles and Guarantees of the System.

Moreover, communications shall meet the following material requirements:

- Be submitted by Employees and/or Third Parties.
- Address facts included in the objective scope of the System.
- Be made in good faith and deal with true facts, without prejudice to inaccuracies or omissions that the whistleblower may involuntarily commit.

In addition, and in the event that the information is not anonymously submitted, the identity of the whistleblower and his/her email address shall be included.

B. Consultations

Through the Internal Reporting System, consultations or queries related to the objective scope shall be received and handled, including consultations on situations where there might be a conflict of interest. Consultations shall at least include:

- Type of consultation to be made.
- Description of the consultation describing in detail the reasons behind it.

In addition, and in the event that the consultation is not anonymously submitted, the identity of the whistleblower and his/her email address shall be included.

5.2. BODY RESPONSIBLE FOR THE SYSTEM

The administration body at AMC Global appoints the Body Responsible for the Internal Reporting System for the whole Group.

The Body Responsible for the System shall act in an autonomous and independent way vis-à-vis the rest of the bodies at AMC Global, and shall have the human and material resources required to carry out its functions.

The competences and responsibilities incumbent on this body are now explained in detail:

- The Body Responsible for the System shall safeguard the confidential nature of the identity of the person using the Internal Reporting System that wishes to identify his/herself. The identity of the whistleblower that has identified his/herself shall not be revealed to the person concerned without his/her consent, without prejudice to provisions set out in the previous section.
- The Body Responsible for the System shall intend to keep a secure communication path with the whistleblower, using to this end the tool of the Whistleblowing Channel or any other means that may be facilitated according to the circumstances.
- The Body Responsible for the System shall safeguard that the handling, inquiry and resolution of the information or consultations is carried out in accordance with legislation and Policy principles, acting with full independence and impartiality.
- The Body Responsible for the System shall regularly report to the Board of Directors, at least once a year and whenever necessary, as much information on the System activity as it is required, preserving in any case the confidentiality and security of information, as well as the remaining guarantees and rights of users defined in the Policy.
- The Body Responsible for the System shall keep updated the Record Book with the information on the communications received through the System.

The Body Responsible for the System shall decide, among its members, the person who shall be appointed before the Independent Whistleblower Protection Authority, A.A.I, or if appropriate, before the competent regional authorities or bodies, as Head of the Internal Reporting System of the Group. This person shall be empowered to manage the Internal Reporting System and to handle investigation files..

5.3. INFORMATION⁴ HANDLING PROCESS

5.3.1. Receipt and acknowledgment of receipt

The **Body Responsible for the System** shall be in charge of receiving the information submitted through the System, as well as any other communication about breaches or unlawful acts that may have taken place within the scope of this Procedure.

Once the information is received, acknowledgement of receipt shall be sent to the whistleblower (through the Whistleblowing Channel or the means through which it has been received) within a period of **seven (7) calendar days** following the receipt of the information, unless this may jeopardise the confidentiality of the information. Through the acknowledgement of

⁴ The process refers to information within the objective scope with the exception of communications referring to harassment issues. Although they are under the guarantees of the Internal Information System, they have their own procedure defined in their specific protocols.

receipt, the whistleblower shall be notified the receipt of the information and the allocated registration number.

The personal data provided through the System shall be processed by AMC Global in order to manage the communication received and to carry out as many investigation actions as necessary to determine, if appropriate, the concurrence of the facts stated in the information. The personal data collected shall be processed with absolute observance of the applicable regulations in terms of data protection

Special features of verbal information

Upon request of the whistleblower, information may be presented in an onsite or online meeting within a maximum period of **seven (7) days** following the request.

In the event that the whistleblower decides to present the information in an onsite or online meeting, the Body Responsible for the System shall document the information recording it in a video (provided that the whistleblower grants permission to do so) or by means of a full and accurate transcription of the conversation. Regarding this meeting:

- The whistleblower may attend accompanied by a lawyer or workers' representative, if he/she wishes to do so.
- To ensure due confidentiality of the investigation, those attending this meeting shall be informed about their duty of secrecy and confidentiality in writing by the Body Responsible for the System, as well as about all legal information in terms of Data Protection.
- The transcription shall be signed by everybody attending the meeting, if appropriate. If for whatever reason the whistleblower or any of the individuals attending the meeting do not wish to sign the minutes, it shall be so stated and the investigation shall continue.

Finally, the Body Responsible for the System shall file the recording or transcription of the conversation and the inquiry on the investigation file shall continue as set out in the previous sections.

5.3.2. Admission to procedure

5.3.2.1. Decision on admission or non-admission to procedure

Once the information is registered, the Body Responsible for the System shall conduct a preliminary analysis of the communicated facts and of the formal elements of the information.

In the event that the information does not meet the requirements to be handled, it shall not be admitted to procedure and this circumstance shall be communicated to the whistleblower. In case of non-admission to procedure, the whistleblower may consider resubmitting the information or using other alternative legal paths deemed adequate.

The decision on admission or non-admission to procedure of the information, if appropriate, shall be justified and recorded in the System register.

5.3.2.2. Information to the parties concerned

Communication to the whistleblower: the decision on the admission or non-admission to procedure shall be communicated to the whistleblower who has identified him/herself and has provided communication details (email address, telephone number, etc.) or through the Whistleblowing Channel tool within a period of **fourteen (14) calendar days** or in the shortest period possible that does not compromise the investigation itself.

Communication to the person concerned: in addition, when the information is admitted to procedure, the Body Responsible for the System shall inform whoever has been object of the latter within a maximum period of **thirty (30) calendar days** following the receipt of the information about (i) receipt of the information and the inquiry process in progress, (ii) the fact that he/she is attributed in a brief way, (iii) the departments and third parties that may be receiving the information, if appropriate, and (iv) how to exercise his/her rights of access, rectification, cancellation, objection, as well as of portability of personal data and of limitation of data processing in conformity with the

internal and external rules on data protection. In order to meet this obligation, the privacy officer at AMC Global shall be previously contacted to ensure the content of the information to be conveyed.

Exceptionally, if the Body Responsible for the System considers that notifying the person whom the information is about entails an evident risk or compromises the investigation, such communication may be postponed until this risk does no longer exist. In any case, the time period to inform the person whom the information is about shall not exceed three (3) months following the receipt of the information, provided that there are justified reasons for this. This remains without prejudice to the fact that legislation may expressly and in a binding way establish different time periods, in that case these periods shall prevail.

5.3.3. Inquiry of the information

5.3.3.1. Initiation of the internal investigation phase

Once the information is admitted to procedure, the internal officer in charge of carrying out the investigation shall be appointed:

- f. The Body Responsible for the System shall directly appoint an internal officer in charge of carrying out the investigation of the File, in charge of its management, handling and investigation (hereinafter, the "**Officer in charge**"). As a general rule, the latter shall be one of its members.
- g. However, when there are substantial grounds for it and depending on the nature and seriousness of the information, the Body Responsible for the System may delegate the inquiry of the information to the individuals they consider have wider knowledge or are duly qualified to carry out the inquiry.

The Body Responsible for the System shall supervise the management and investigation of the information processed by the aforementioned specialised bodies, and shall provide them with support, assistance and advice at all times. In the event that the Officer in charge of carrying out the investigation is not part of the Body Responsible for the System, such allocation shall be made via email.

- h. The Officer in charge of carrying out the investigation shall have exclusive access to the content of the information, as well as to the rest of documentation submitted related to it.
- i. Furthermore, he/she shall also have access to the documentation that is required within the Group and that may be delivered and collected by any department.
- j. Communication of initiation of investigation: the Body Responsible for the System, through the appointed Officer in charge, shall send the whistleblower a communication about the initiation of the investigation, indicating the existing rights and guarantees related to confidentiality of data.

Once the Officer in charge of carrying out the investigation has been appointed, the internal investigation phase shall be initiated, where the Officer in charge shall arrange the relevant Internal Investigation Procedures, according to the following section.

5.3.3.2. Arranging the internal investigation procedures

5.3.3.2.1. Purpose, content and obligation to cooperate

The exclusive purpose of the Internal Investigation is to verify the veracity and accuracy of the facts described in the information admitted to procedure.

The Internal Investigation Procedures shall be proportionate, necessary and essential to meet their purpose.

For the investigation and study of the relevant information, adequate individuals and means shall be appointed and used, respectively, whether internal or external, always respecting the fundamental rights of the parties concerned. Moreover, all the information and documentation deemed appropriate at each moment in time may be collected about the whistleblower, the person whom the information is about or other employees for the inquiry of the information. All Group

Employees are forced to cooperate in the investigation in good faith. The participation of witnesses and individuals concerned shall be strictly confidential.

In addition, due confidentiality about the individuals concerned shall be maximised, especially about the whistleblower, protecting his/her identity to prevent leaks. Under no circumstances shall the right of total access to the file be granted, and more precisely to the initial communication or any documents that may lead to suspecting or revealing the identity of the whistleblower. This way, the identity of the whistleblower shall only be known to the inquiry team that has been appointed.

Thus, excluding exceptions established by law, the identity of the whistleblower shall not be given to a third party. This way, the identity of the whistleblower shall also be provided to the Judicial Authority, the Public Prosecution Service or the relevant administrative authority in the framework of a criminal, disciplinary or sanctioning investigation. Moreover, the individuals in the Group who, owing to their roles, may have access and know the information submitted and the identity of the whistleblower, are forced to keep due confidentiality and professional secrecy, both regarding the identity of the whistleblower and the content.

5.3.3.2.2. Rights of the person whom the Information is about.

Once the person concerned is made aware of the existence of the information and of the inquiry procedure, and without prejudice to exercising the rights he/she is entitled to, the person concerned shall be interviewed by the Body Responsible for the System in order to safeguard the adversarial principle. This interview shall be voluntary for the person concerned and shall always be developed with absolute observance of the presumption of innocence, inviting him/her to present his/her version of the facts and to contribute all those elements of proof deemed adequate and relevant.

From the beginning of the investigation and during its handling, AMC Global ensures the right of information, defence, presumption of innocence and honour of all the individuals whom information is submitted about and/or are affected by it. The person concerned is entitled to know the breaches attributed to him/her by means of a brief communication of the facts and to be heard at any time, in the way deemed appropriate to ensure the successful outcome of the investigation.

5.3.3.2.3. Interview with the whistleblower, person concerned and witnesses

As a general rule, the internal Employee in charge of carrying out the investigation of the File shall provide a hearing procedure/interview with:

- The Whistleblower.
- The Person Concerned.
- The witnesses that may be aware of or verify the facts on which the Internal Investigation is based.

The call for a hearing procedure for all of them shall be carried out through a communication sent from an email address (or, if appropriate, through the Whistleblower Channel) indicating date, time and place.

The Officer in charge shall conduct an interview according to the following rules:

- a. The interview shall start with the reading of the rights of the interviewees, as well as a brief explanation about the object of the meeting and the guarantees of it, and about the investigation process and its potential consequences.
- b. Then, the Officer in charge shall ask the questions he/she deems convenient regarding the facts under investigation in a clear and concise way making it easy to understand them at all times.
- c. Written minutes of the interview shall be drafted. In this context, it is appropriate that these minutes are signed by both the interviewee and the Officer in charge of carrying out the investigation.

- d. In the event the interviewees appeared at the interview bringing exculpatory documents or elements, these shall be integrated in the File together with the minutes or the recording, as appropriate.

Otherwise, in the event that they are required for inclusion by the Officer in charge of carrying out the investigation, a maximum period of five (5) calendar days shall be granted following the conclusion of the interview.

In the event that any of the parties requested the audio or audio and video recording, it is up to the Body Responsible for the System to approve it depending on the circumstances of the individual case.

5.3.3.2.4. Technical or Expert opinions or reports

Exceptionally, and provided that the complexity or specialisation of the investigation requires it, the Officer in charge shall be able to collect, prior authorisation of the Body Responsible for the System or, if appropriate, of the Board of Directors, a technical/expert opinion or report by other professionals at AMC Global or, if appropriate, by a third party external to the Group.

The technical opinion or expert report shall be presented in writing.

5.3.3.2.5. Custody of information and/of documentation

All information collected during the handling and investigation shall be included in the File of the latter.

All information collected during the handling and investigation of the information shall be absolutely confidential, including the Information File as such, the Internal Investigation Report and the File Resolution. For this reason, no access shall be granted to the whistleblower, the person concerned or any interested third party.

5.3.3.3. Internal Investigation report and file resolution

5.3.3.3.1. Internal investigation report

The Internal Investigation phase shall conclude with the issuance of the Internal Investigation Report File by the Officer in charge of the investigation.

This Report shall contain the summary of the facts informed, the list of the Internal Investigation Procedures carried out and the conclusions drawn.

The conclusions of the Report shall respond to the following aspects:

- Facts described in the information.
- Procedures carried out in the file inquiry.
- Outcome of the procedures carried out.
- Observations by the person concerned.
- Assessment of the facts informed.

The Internal Investigation Report shall be submitted to the Body Responsible for the System as a whole.

5.3.3.3.2. File Resolution

Once the aforementioned Internal Investigation Report is received, the Body Responsible for the System shall assess it at its next regular meeting. In the event that there is particular urgency or need, an extraordinary meeting may be called.

The Body Responsible for the System shall resolve the File, concluding:

- a. Filing the information. The Body Responsible for the System shall agree on the filing of the information and of the actions performed when, following the relevant investigation, they consider that the facts have not been sufficiently accredited or that the latter do not constitute a breach included within the objective scope of the Internal Reporting System.

- b. Proposed disciplinary measures to be adopted. When the facts have been sufficiently accredited and, in addition, constitute a breach included within the objective scope of the Internal Reporting System, the Body Responsible for the System shall:
- Draft in writing a proposed resolution that is duly justified regarding potential disciplinary measures to be adopted and/or the seriousness of the facts.
 - Propose to submit the information, the documented outcomes of the investigation and the proposed sanction and/or assessment of the facts to the department of People Management and Organisation or to the relevant department at AMC Global.
- c. Measures to protect the whistleblower. When, having accredited the facts informed, these constitute any of the breaches included within the objective scope of the System, the Body Responsible for the System shall be able to assess whether to maintain the measures to protect the whistleblower deployed during the information handling process, taking into account the circumstances in each particular case.

The maximum period to finalise the investigation actions shall not exceed **three (3) months** following the receipt of the communication or, if no acknowledgement of receipt was issued to the whistleblower, three months starting on the expiry of the period of seven days after carrying out the communication, except for cases of special complexity requiring an extension where the period may be extended to a maximum of three more additional months.

5.3.3.3. Measures to be adopted

Reactive measures: those to be adopted by the Body Responsible for the System enabling to respond to a specific breach.

As an example, without limitation and depending on the particular case, the following may be proposed:

- To convey the facts to the department of People Management and Organisation for the application of the disciplinary regime applicable in each case.
- To convey the facts to the Legal Department for them to decide on whether it is convenient or not to inform about the breach to the relevant public authorities and/or to undertake the appropriate legal actions.
- To convey the facts to the Board of Directors of the relevant company within the Group.

Additional measures. Additionally, the Body Responsible for the System may agree to adopt additional corrective measures that help improve and avoid the potential repetition of breaches.

Without limitation, the following measures may be proposed if appropriate and in coordination with the relevant areas:

- Adoption or modification of corporate policies, procedures, technical instructions, forms, etc.
- Specific training actions.
- Communication and awareness-raising activities.
- Regular risk monitoring activities.

5.4. CONSULTATION HANDLING PROCESS

a. Receipt and registration of consultations

Consultations received through the System shall be registered by the Body Responsible for the System, and as it occurs in the case of information, consecutive identification codes shall be assigned.

The Body Responsible for the System shall analyse whether they meet the necessary requirements to be addressed by this means.

b. Handling of consultations

The Body Responsible for the System shall analyse the consultations received and prepare a resolution on the latter.

c. Resolution of consultations

Moreover, regarding the consultations received, the Body Responsible for the System shall convey the resolution adopted to the persons carrying out such consultations.

5.5. CONFLICT OF INTEREST

There is conflict of interest when the objectivity of the person taking decisions on a piece of information is compromised owing to his/her relationship with the whistleblower, the person concerned or the facts informed. The conflict of interest may be:

- (i) **Direct:** when the information is about oneself (person concerned).
- (ii) **Indirect:** when although not being the person concerned, objectivity could be compromised owing to other reasons, such as:
 - The existence of a personal relationship or kinship with the person concerned.
 - Obvious friendship or enmity with the whistleblower or the person concerned or, if there are a few of them, with any of them.
 - Relationship by marriage or a similar personal relationship or kinship with the whistleblower or the person concerned or, if there are a few of them, with any of them.
 - The existence of personal interests (e.g. economic or related to professional development) that may be compromised by the investigation of the facts informed.
 - The existence of an indirect responsibility (e.g. due to lack of action) regarding the facts informed.
 - Direct team relationship between the whistleblower and the person concerned.

Measures to prevent conflict of interest:

- (i) In the event that the information is addressed against any of the members of the Body Responsible for the System or that there is any kind of conflict of interest, the information may be directly addressed to any member of the Body Responsible for the System that is not involved in the conflict of interest.

In these cases, the members concerned shall abstain to participate in the file inquiry (except in whatever may be appropriate in their capacity as person concerned).

- (ii) Whistleblowers may allege the existence of a conflict of interest by arguing their request on a reasoned basis.

5.6. WHISTLEBLOWER PROTECTION

Acts of retaliation are expressly forbidden, including threats or attempts of retaliation against the individuals submitting a communication in accordance with this Procedure.

However, forbidding retaliation as hereby set out shall not prevent the adoption of appropriate disciplinary measures when the internal investigation determines that the information is false and that the individual submitting it is aware of it being false, having acted in bad faith.

Protection conditions, measures and periods for whistleblowers vis-à-vis retaliation are regulated in the non-retaliation protocol.

5.7. DATA PROTECTION

When designing and reviewing this System, AMC Global shall fully and strictly comply with the applicable rules on data protection, especially Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, Organic Law 3/2018 of 5 December on Data Protection and its secondary legislation.

Thus, in this context, as basic information it is stated that the personal information collected shall be processed by the company "AMC Global S.L.", as legally responsible entity, to try and avoid carrying out potential unlawful activities, as well as to comply with the legal obligations under Law 2/2023 on Whistleblower Protection, as main purposes.

To know in detail the legal information regarding data protection, you may check out Privacy Policy available in the Whistleblowing Channel.

6. RESPONSIBILITY OVER THE STANDARD

The Body Responsible for the System is in charge of implementing and effectively managing this Procedure and the associated rules.

7. ASSOCIATED MODELS

Internal investigation report (see section 5.3.3.3 Internal investigation report).

8. APPROVAL

It is up to the Board of Directors to approve this Procedure, 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 the Policy and in this Procedure.

The Procedure is published on the AMC Global web site. In addition, it shall be submitted to the employees at AMC Global and communicated to those Third Parties linked to AMC Global., in an applicable way.

This Procedure shall be reviewed, updated, approved and disseminated on a regular basis and whenever any amendments are required.

9. ANNEX

See Appendix I.

ANNEX I – Catalogue of breaches considered in Directive (EU) 2019/1937

- a) Breaches falling within the scope of the Union acts listed in the Annex regarding:
 - i. public procurement;
 - ii. financial services, products and markets, and prevention of money laundering and terrorist financing;
 - iii. product safety and compliance;
 - iv. transport safety;
 - v. protection of the environment;
 - vi. radiation protection and nuclear safety;
 - vii. food and feed safety, animal health and welfare;
 - viii. public health;
 - ix. consumer protection;
 - x. protection of privacy and personal data, security and information systems.
- b) Breaches affecting the EU's financial interests as defined by Article 325 TFEU and as further specified in relevant Union measures;
- c) Breaches relating to the internal market, as referred to in Article 26(2) TFEU, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

SIGNATURE PAGE

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2024-04-11 (11:52)
2024-04-16 (15:29)

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2024-05-16 (08:22)
2024-05-15 (16:40)