

I.- INTERNAL REPORTING SYSTEM.

In compliance with *Spanish Law 2/2023 of 20 February regulating the protection of persons who report regulatory infringements and the fight against corruption*, VOLPAK, S.A.U. (hereinafter referred to as "VOLPAK" or "the company"), a Coesia Group company, hereby certifies that it has an *Internal Reporting System*, in which the company acts as the controller in the processing of personal data, in accordance with the current law on this matter.

In order to strengthen the culture of information and of the infrastructure of integrity of the said company, and to foster the culture of communication as a mechanism for preventing activities or omissions that might constitute criminal or serious or very serious administrative offenses, the company has appointed an Internal Reporting System Management Committee made up of the people holding the following posts:

- Coesia Group Corporate Social Responsibility Manager;
- Coesia Group Director, HR Business Partner CMS; and
- VOLPAK Finance Manager.

To this end, in accordance with said Law 2/2023, the person holding the post of VOLPAK Finance Manager has been given the job of System management and the processing of the investigation files regarding the information received through the *Internal Reporting Channel* covered by said regulation (the "Delegated System Manager").

This information can be reported via the written or verbal channels available on the platform accessed from the following website: coesia.ethicspoint.com

On request by the whistle-blower, the information may also be reported at a face-to-face meeting with the Delegated System Manager of VOLPAK within a maximum of seven days.

Verbal reports made in a face-to-face meeting or by phone will be recorded in accordance with current regulations.

The Internal Reporting System meets the requirements of Article 5.2 of Law 2/2023 insofar as:

a).- It allows for those to whom said Law applies to report information via various channels on the violations set forth in its Article 2.

b).- It is managed securely, ensuring that communications can be treated effectively within the company, along with the confidentiality of the identity of the whistleblower and any third party mentioned in the communication, and the action taken in its management and processing, as well as the protection of data, preventing access by unauthorized personnel.

c).- It has a Protocol regarding the Internal Reporting System, the use of the Internal Reporting Channel, and the action of the Internal Reporting System Management Committee (*Information Management Procedure*) which establishes guarantees for the protection of whistle-blowers, including:

- Written proof of receipt within seven calendar days following receipt of the information.
- A maximum of three months to respond to the actions of the investigation, under the terms of Article 9 of Law 2/2023, completing and diligently safekeeping an Information Logbook.
- Possibility of remaining in contact with the whistleblower.
- Establishing the right of the person affected to be informed of the actions or omissions being attributed to them and their right to be heard.
- Guarantee of confidentiality when the communication is sent via reporting channels that are not those indicated or to personnel not responsible for its processing, as well as the obligation of the person receiving it to send it immediately to the System Management Committee.
- Respect for the presumed innocence and the honor of those affected.
- Respect for Data Protection provisions (Title VI Law 2/2023).
- Commitment to send the information to the Public Prosecution Service immediately when the events may prove to constitute an offense.

II.- PROCESSING OF PERSONAL DATA.

VOLPAK shall process the personal data included in the communications received and is covered by Law 2/2023, as the controller, in order to be able to manage them and commence, where appropriate, the corresponding investigation procedure. The lawful basis for processing shall be compliance with a legal obligation arising from the Law of reference.

Where the communication contains special data, the lawful basis shall be essential public interest and other provisions set forth in Art. 9.2.2 of 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.

Furthermore, it has been indicated that this personal data may be processed and transferred by personnel authorized to do so only when this is necessary to take corrective measures in the company or for the processing of any sanctioning or criminal proceedings that may apply. The personal data shall be stored for the time required to decide on the suitability of commencing an investigation into the events reported.

On all accounts, where this decision is not made within three months, the personal data contained in the communication shall be erased, except to maintain evidence of system operations and always anonymously.

Any personal data not considered truthful shall also be erased, except where this lack of truthfulness may constitute a crime in which case the information shall be saved for the time required for the legal proceedings to be processed.

Finally, it is hereby certified that the whistleblower may at any time ask the controller for access to their personal data, for its rectification or erasure or for its restricted processing, or may object to said processing, and are also entitled to the portability of their data by sending an e-mail to privacy@volpak.com with a photocopy of their identity document attached.

In the event of disagreement with the processing of your data, you may file a claim with the Spanish Data Protection Agency, the regulatory authority on the matter, located at C/ Jorge Juan, 6 (28001) Madrid (www.aepd.es).

III.- NON-RETALIATION.

VOLPAK expressly undertakes not to take any action that may constitute retaliation, including threats or attempted retaliation against whistle-blowers, in accordance with Law 2/2023, and to apply measures while a file is being processed to protect those affected by a possible communication.

IV.- EXEMPTION AND REDUCTION OF THE PENALTY.

Whenever a person who took part in the administrative offense included in the information is the one to inform of its existence by reporting the information, and whenever this is presented prior to their being notified of the start of the investigation or sanctioning procedure, the body responsible for settling the procedure by way of a reasoned decision may exempt them from fulfilling the corresponding administrative penalty provided the indications of Article 40 of the Law of reference can be accredited.



() The Internal Reporting Channel allows for anonymous communications to be presented and processed.*

*(**) Although the Internal Reporting Channel shall preferably be used whenever possible, if the circumstances and the severity of the communications require as such and the whistleblower so decides, they may also be sent to the Independent Whistle Blower Protection Authority or to the corresponding regional authorities or bodies, to the Public Prosecution Service, or to the European Prosecution Service, as appropriate.*

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