

Procedure applicable to the Ethical and Whistleblowing Channels.

El Prat de Llobregat, November 27, 2023.

1. Background and Purpose

In order to regulate the use of the Ethical Channel and Whistleblowing Channel, as well as the management of the information transferred through these channels (hereinafter, "**Information Channels**"), the Board of Directors of LLUCH ESSENCE, S.L.U. (hereinafter, "**LLUCH ESSENCE**"), has approved this procedure (hereinafter, the "**Procedure**").

The purpose of the Procedure is to establish the principles and guarantees that should prevail in the Information Channels, as well as to adapt their operation to the applicable regulations regarding the protection of whistleblowers and the fight against corruption.

In the development of its Information Channels, LLUCH ESSENCE has considered the compliance with the regulations on personal data protection and privacy.

2. Scope of Application

This Procedure regulates the management of communications, reports and inquiries made by whistleblowers through the Information Channels. The Corporate Legal Counsel, as the person responsible for the management of the Information Channels (hereinafter, the "**Responsible for the Information Channels**"), shall manage the communication channels and, together with the Compliance Committee, shall promote the necessary investigations to propose appropriate remedial, preventive and awareness measures, if applicable.

The Responsible for the Information Channels and the Compliance Committee shall act independently and autonomously, with utmost respect for the confidentiality of the received communications and inquiries.

3. Means of Communication

LLUCH ESSENCE provides whistleblowers with the following Information Channels:

- Ethical Channel, for internal use within the organization: canal.etico@lluche.com.
- Whistleblowing Channel, for external use (accessible from the corporate website): canal.denuncias@lluche.com.

Only the Responsible for the Information Channels, the Compliance Committee, and the individuals specifically designated by the Compliance Committee for the management of the inquiry and/or the implementation of appropriate measures shall have exclusive access to the content of the communications or inquiries that are received through these channels under an strict obligation of confidentiality and non-disclosure.

4. Minimum Content of Communications

To ensure the rigor of the investigation, communications shall include the following information:

1. Identity of the issuer of the communication (hereinafter, the "**Whistleblower**"), such as name, surname, and contact information for notifications.

The above shall not apply to communications that have been made anonymously, which shall also be accepted in the Ethical Channel and Whistleblowing Channel, and the Whistleblower's wish to remain anonymous shall be always respected.

2. The Whistleblower's relationship with LLUCH ESSENCE, S.L.U.
3. Identifying information of the person or persons affected by the communication (hereinafter, the "**Affected Person**").
4. The facts of the communication or inquiry, specifying to the extent possible the violation of regulations that is alleged.
5. Supporting documentation of the offense or non-compliance.

Whistleblowers must provide specific and objective information necessary to determine whether the subject of their communication constitutes a violation or not. Otherwise, the file will be closed, and the communication will be archived. Manifestly unfounded or malicious reports shall not be accepted.

Likewise, the Whistleblower must refrain from including irrelevant information in the communication. Unless it is particularly relevant for the case reported, the Whistleblower shall refrain from providing personal data that reveals ethnic or racial origin, political opinions, religious or philosophical beliefs, union membership, as well as biometric data, health data, or data relating to the sexual life or sexual orientation of the Whistleblower, of the Affected Person, or any other individuals.

5. Processing and investigation of communications and inquiries.

5.1. Receipt and acceptance of communications and inquiries

Communications made through the Information Channels will be received by the Responsible for the Information Channels, who will acknowledge receipt to the communication within a maximum period of 7 calendar days from the time he become aware of receiving them.

The Responsible for the Information Channels will first verify if the communication or inquiry falls within the scope of the Channel, in which case they will open the corresponding file and investigate the facts. Otherwise, if the communication does not fall within the scope of the Ethics Channel or the Whistleblowing Channel, lacks any plausibility or foundation, and/or does not contain new and significant information about previously resolved communications, it will be immediately archived, and the Whistleblower will be notified.

The processing of the file will be carried out within a maximum period of 3 months from the acknowledgment of receipt of the Communication, unless that period is insufficient to conduct a proper investigation of the facts. In this case, the period may be extended for a maximum of an additional 3 months and the Whistleblower will be informed.

5.2. Opening of the File

If the Responsible for the Information Channels and/or the Compliance Committee consider that there are reasonable indications of violations or other non-compliance, they will decide to open

a file and initiate the corresponding internal investigation, being able to seek support or advice from other departments or areas of the company for the clarification of the facts, depending on the nature of the matter. The Responsible for the Information Channels and the Compliance Committee will rely on the respective appropriate departments or functional areas.

Communication with the Whistleblower may be maintained, and additional information may be requested if necessary.

The Responsible for the Information Channels may take additional urgent measures deemed necessary to avoid jeopardizing the progress of the investigation or in order to protect the Informant.

In cases where, given the nature, seriousness, complexity, or parties involved in the facts, it is advisable for a proper resolution of the communication, the Responsible for the Information Channels and/or the Compliance Committee may request the collaboration of external advisors to conduct the instruction of the investigation.

5.3. Information and hearing procedure

The Affected Persons (individuals or companies) will be informed by the Responsible for the Information Channels as soon as the processing status of the file allows it.

Additionally, through the hearing procedure, the Responsible for the Information Channels will guarantee the right of the Affected Person to present allegations and evidence that are appropriate to their rights.

5.4. Conclusions and resolution of the investigation

Once the investigation phase is concluded, the Responsible for the Information Channels and the Compliance Committee will issue a resolution, which may include, as appropriate:

- (i) The declaration of non-compliance, in which case the following measures may be adopted among others:
 - Immediate correction of the non-compliance and adoption of measures to repair the violated right and prevent future non-compliance, if applicable.
 - The immediate referral of information to the Public Prosecutor's Office when the facts could constitute a crime. In case the facts affect the financial interests of the European Union, it will be referred to the European Prosecutor's Office.
 - The transfer of the resolution to the competent department for the adoption, and in any case, application of the remediation measures that may be necessary, and the Responsible Party for the Information Channels will be timely notified.

- (ii) The closure of the case if it is concluded that no non-compliance has occurred.

LLUCH ESSENCE will communicate the content of the resolution and the type of measures established, if any, to the responsible party of the corresponding department or area, the Whistleblowers, and the Affected Persons.

6. Conservation, custody, and archiving of information.

The Responsible for Information Channels will maintain an updated record of all communications and inquiries received through the Information Channels (hereinafter, the "**Record**"), as well as their processing status and, if applicable, internal investigations conducted and measures taken.

The Record will include the following information:

- Date of receipt of the Communication.
- Information about the Whistleblower and the Affected Person unless the Communication is made anonymously.
- Summary of the Communication or Inquiry and the facts regarding any non-compliance.
- Dates of information to the Affected Person and the Whistleblower.
- Status of the investigation.
- Resolution.

The information contained in this Record will be made available to the Board of Directors monthly, after anonymizing personal data, and provided that this does not compromise the progress of the investigation.

Personal data relating to such information and investigations will only be retained for as long as necessary, which in no case shall exceed 10 years, unless the retention of data for a longer period is necessary for the proper exercise of the right to defense.

The Record, as well as the processing carried out by those involved in the processing of communications received through the Information Channels, will comply with appropriate technical and organizational measures to ensure an adequate level of personal data security.

7. Communication to competent authorities

Furthermore, when required by applicable legislation regarding the facts communicated, and particularly in cases where, in the reasonable judgment of the Compliance Committee, the reported facts could potentially be indicative of a crime, the Company must inform the competent authorities of such information.

8. Dissemination of the Procedure and review

This Procedure will be available on Alfresco for all Lluch Essence personnel and in the corporate website.

The Procedure will be reviewed and updated when appropriate, at the proposal of the Compliance Committee, in order to adapt it to any applicable regulatory developments, best practices, as well as any changes that may arise in the business model.

Last update, November 2023.