



Type:	Date:	Page:
Policy	08/06/2023	1 / 17
Document: Internal Information System Policy (Whistleblowing Channel)		

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Type:		Date:	
Policy		08/06/2023	2 / 17
Document:	Internal Information System Policy (Whistleblowing Channel)		

CONTENT

01	Introduction.....	3
02	Scope of application.....	4
03	Aplicable law	5
04	Definitions.....	6
05	Internal and external communication channels, people who can make communications and how to make them	7
06	System Manager	9
07	Guarantees of the system and of the investigation process.....	10
08	Guarantees and rights of informants	11
09	Guarantees and rights of defendants	12
10	Promotion of the use of the internal information system and publicity of the system.....	13
11	Communication of doubts and non-compliances	14
12	Penalty system	15
13	Update and improvement of this Policy.....	16
	Annex – I External information channels	17



Type:	Date:	Page:
Policy	08/06/2023	3 / 17
Document:		
Internal Information System Policy (Whistleblowing Channel)		

01 INTRODUCTION

J&C Prime Brands, S.L. and all subsidiaries belonging to the same business group (hereinafter jointly "**J&C Prime Brands**" or the "**Company**") embrace a culture of transparency, ethics and zero tolerance to conducts that may constitute a breach of the applicable law, its Code of Conduct or other internal regulations.

For this reason, the Company has established an Internal Information System that it makes available to individuals who become aware, in a work or professional context or as part of a business activity, of a conduct that may violate the applicable legislation or the Company's internal regulations and wish to report it, providing guarantees of confidentiality and adequate protection against possible reprisals.

The purpose of this policy (hereinafter, the "**Policy**") is to define the general principles that J&C Prime Brands defends, promotes and adopts when receiving, processing, recording, investigating and responding to the communications it receives, and which inspire the rest of the internal regulations governing the management of the Internal Information System.

It also contains a description of the key elements that make up said System and provides information on other so-called "external" information channels to which the Informant may alternatively turn to communicate with a relevant public authority.

This Policy will be published on the Company's website, in a separate and easily identifiable section.



Type: Policy	Date: 08/06/2023	Page: 4 / 17
Document: Internal Information System Policy (Whistleblowing Channel)		

02 SCOPE OF APPLICATION

- 0201 **Corporate Scope** - This Policy applies to the Company.
- 0202 **Personal Scope** - This Policy applies to all levels of the Company, including management bodies, management positions, control bodies and all Company's personnel.
- 0203 **Relational Scope:** The scope of application of this Policy shall extend to the rest of individuals who, in a professional or employment context or in connection with a business activity, detect possible violations (regardless of whether the employment or professional relationship or the business activity has ended). In other words, its scope of application shall also extend to any third party, including suppliers, distributors, external collaborators and customers and persons related to the Informant, who may suffer retaliation.
- 0204 **Geographic Scope** - This Policy shall apply to the public and private relationships that the Company establishes in any geographic area, whether local or international.

	Type:	Date:	Page:
	Policy	08/06/2023	5 / 17
	Document: Internal Information System Policy (Whistleblowing Channel)		

03 APLICABLE LAW

0301 This Policy is adapted to the following regulations:

- 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 Union law (Whistleblowing Directive).
- Law 2/2023, of February 20, 2323, Regulating the Protection of Persons Reporting Regulatory Infringements and the Fight against Corruption (Whistleblower Protection Act).
- Organic Law 10/1995, of November 23, 1995, of the Criminal Code.
- Regulation (EU) 2016/670, General Data Protection Regulation (GDPR) and the local regulations that develop it through Organic Law 3/2018, of December 5, on the Protection of Personal Data and Guarantee of Digital Rights (LOPDGDD).

0302 And to the following internal rules:

- Code of Ethics
- Prevention and Control Policy
- Anti-Corruption Policy
- Equality and Anti-Harassment Policy

0303 This Policy shall be adapted to the regulatory changes that occur in Spain and in the countries in which J&C Prime Brands operates, as well as to the criteria established in the rulings of the Supreme Court, Constitutional Court, Court of Justice of the European Union and European Court of Human Rights and, likewise, shall comply with the procedures established in the guides, reports and resolutions of the national or European public administration.



Type:	Date:	Page:
Policy	08/06/2023	6 / 17
Document:		
Internal Information System Policy (Whistleblowing Channel)		

04 DEFINITIONS

- 0401 **Alert:** communication of a potential risk.
- 0402 **Breaches of law or legal infringement:** any act or omission that may constitute a serious or very serious criminal or administrative infringement or a breach of European Union law.
- 0403 **Complaint:** communication of information on breaches of the applicable law or internal regulations.
- 0404 **Defendant or Affected Person:** person to whom the alleged violation is attributed or associated.
- 0405 **Employee:** any natural person who is in an employment relationship with the Company, regardless of its type, including: a) future employees who are in a selection process; b) volunteers, interns, workers in training periods regardless of whether or not they receive remuneration; c) employees who have terminated an employment relationship with the Company; and d) representatives of employees.
- 0406 **Informant:** any person, including Employees, who reports a Breach of the law, Alerts to a risk of non-compliance or raises a query about the Internal Information System implemented by the Company or about its Compliance model.
- 0407 **Internal Information System:** J&C Prime Brands' system for receiving and managing communications on Breaches of the law or internal regulations, on the Compliance Model, which covers the channel, mailbox or channel for receiving information (Whistleblowing Channel), as well as the System Manager and the procedure for managing such communications.
- 0408 **Whistleblowing Channel:** internal channels for receiving information enabled by J&C Prime Brands, within the Internal Information System, to receive communications concerning violations of the law, the Code of Ethics or internal regulations, as well as inquiries of the Internal Information System, the Code of Ethics or internal regulations.
- 0409 **Persons related to the Informant:** natural persons who assist the Informant during the investigation process; co-workers, relatives and other third parties who may suffer retaliation due to their relationship with the Informant; shareholders, participants, as well as legal entities with which the Informant maintains any type of employment relationship or holds a significant participation in the capital or voting rights.
- 0410 **Retaliation:** any act or omission that is prohibited by law, or that, directly or indirectly, involves unfavourable treatment that places the persons who suffer it at a particular disadvantage with respect to another in the work or professional context, solely because of their status as Informants or because they have made a public disclosure. Some examples of retaliation are: suspension, dismissal, termination or non-renewal of the employment relationship; demotion or denial of promotion, substantial modifications to the employment contract; reputational damage or economic loss, coercion, harassment or ostracism; negative evaluations or references in professional performance; blacklisting, denial of training; discrimination or unfavourable treatment, etc.
- 0411 **System Manager:** body or person in charge of managing the communications received through the Internal Information System and of carrying out, where appropriate, the corresponding investigation.



Type: Policy	Date: 08/06/2023	Page: 7 / 17
Document: Internal Information System Policy (Whistleblowing Channel)		

05 INTERNAL AND EXTERNAL COMMUNICATION CHANNELS, PEOPLE WHO CAN MAKE COMMUNICATIONS AND HOW TO MAKE THEM

0501 **Internal Channel (Whistleblowing Channel).** J&C Prime Brands makes available to the Informant the Whistleblowing Channel, being this the preferential channel to inform about conducts that may be Alerts or Breaches of the law, the Code of Ethics or the internal regulations. The Whistleblowing Channel has the following channels to report information:

Web form <https://juveycamps.c-etico.es/>

0502 The same internal channels may also be used to raise queries about the functioning of the Internal Information System or about the Company's Compliance model.

0503 **External channel.** The Informant also has the possibility to report information about any Breach of the law to an Independent Authority for the Protection of the Informant (by its Spanish acronym, "AAI"), either directly or after having reported the information through the Company's Whistleblowing Channel, for example, because he/she/they believes that the Breach cannot be dealt with effectively or because there is a risk of retaliation. For more information on external channels, see **Annex I** to this Policy.

0504 The persons who may use the Whistleblowing Channel are:

- J&C Prime Brands's Employees
- Shareholders, participants and persons belonging to the administrative, management or supervisory body of the Company, including non-executive members.
- Third parties external to J&C Prime Brands (suppliers, distributors, external collaborators, customers, etc.).

0505 Alerts and Complaints may be communicated through any of the channels described above. In addition, the Informant may also request a face-to-face meeting with the System Manager within a maximum period of seven (7) working days.

0506 If Employees, managers, hierarchical superiors, administrators or shareholders of J&C Prime Brands receive an Alert or Complaint of a potential Breach through other channels, they shall likewise keep the utmost confidentiality avoiding, among others, revealing any information that could allow identifying the Informant, the Defendant or the Affected Persons, and shall immediately forward it, through the aforementioned channels, to the System Manager.

0507 The Alerts and Complaints may be submitted by name, with identification of the Informant, or completely anonymously. In either case, the guarantees and principles set forth in this Policy shall be respected.

0508 Queries shall always be made by name, to be able to provide a response to the Informant. If the Informant does not provide his or her personal data, the query will not be resolved, as it is impossible to provide an answer.



Type: Policy	Date: 08/06/2023	Page: 8 / 17
Document: Internal Information System Policy (Whistleblowing Channel)		

0509 Communications shall have the following content:

- **Queries:**

1. Identification data of the person making the communication (required)
2. Identification data of the person submitting the query (required)
3. Company to which the inquiry relates (required)
4. Description of the query (required)

In addition, the following content may be included in the communications of queries on a voluntary basis:

5. Evidence (voluntary)

- **Complaints**

1. Company to which the complaint relates (required)
2. Description of the facts (required)

In addition, the following content may be provided on a voluntary basis in the complaints:

3. Identification data of the Informant (voluntary)
4. Contact information of the Informant (voluntary)
5. If the Informant wishes to hold a face-to-face meeting to report the Complaint (voluntary)
6. Indicate an address, e-mail or safe place to receive notifications (voluntary)
7. Evidence (voluntary)



Type:	Date:	Page:
Policy	08/06/2023	9 / 17
Document:		
Internal Information System Policy (Whistleblowing Channel)		

06 SYSTEM MANAGER

- 0601 The System Manager shall be appointed by the management body and the appointment shall be notified to the competent Independent Authority for the Protection of the Informant (by its Spanish acronym, "AAI") within ten (10) working days from the date of the appointment.
- 0602 The Compliance Committee is the System Manager, i.e., it shall receive and be responsible for the management of the communications of the Whistleblowing Channel, being one of its members the individual manager of said channel and in charge of the investigations that, if necessary, should be carried out.
- 0603 Although the System Manager is the recipient of the communications, it may entrust the initial reception of said communications to a specialized external service provider, which will be required, among others, to provide adequate guarantees of respect for independence, confidentiality, data protection and secrecy of communications, as well as the signing of the corresponding data processing contract.
- 0604 The initial reception of the communications by an external third party shall not imply an impairment of the guarantees and requirements of the Internal Information System, nor an attribution of the responsibility for the Internal Information System to a person other than the System Manager.
- 0605 The System Manager shall develop its functions independently and autonomously with respect to the rest of the bodies and the administration body of J&C Prime Brands, not being able to receive any kind of instructions on the performance of its duties, and shall have all personal and material means necessary to carry out its functions.
- 0606 The dismissal of the System Manager shall also be notified to the Independent Authority for the Protection of the Informant (AAI) within the following ten (10) working days, specifying the reasons that have justified the dismissal.

	Type: Policy	Date: 08/06/2023	Page: 10 / 17
	Document: Internal Information System Policy (Whistleblowing Channel)		

07 GARANTEES OF THE SYSTEM AND OF THE INVESTIGATION PROCESS

0701 All complaints received through the internal channels for receiving information shall comply with the following principles and guarantees:

- a) **Security measures:** the Internal Information System shall have the appropriate technical and organizational security measures to prevent the risk of disclosure, unavailability and loss or destruction of the information i.e., the confidentiality, availability and integrity of the received Alerts and/or Complaints shall be guaranteed.
- b) **Confidentiality:** the confidentiality of the identity of the Informant, the Defendant, Affected Persons and any third party mentioned in the communication, as well as of the facts mentioned, shall be guaranteed, with only authorized personnel having access to the communication.
- c) **Protection of personal data:** the processing of personal data shall be carried out in accordance with current legislation on data protection.
- d) **Prompt and reasoned response:** communications will be answered within the established deadlines.
- e) **Absence of conflicts of interest:** the communications received will be treated impartially and objectively, considering the reality of specific facts and, where appropriate, avoiding conflicts of interest.



Type: Policy	Date: 08/06/2023	Page: 11 / 17
Document: Internal Information System Policy (Whistleblowing Channel)		

08 GARANTEES AND RIGHTS OF INFORMANTS

0801 Informants shall additionally be entitled to the following rights:

0802 **Confidentiality.** The Informant has the right not to have his/her/them identity disclosed without his/her/them express consent (whether or not he, she or them provide/s his, her or them data and his/her/them identity is subsequently discovered) to any person other than the System Manager and other authorized personnel, except when it constitutes an obligation, necessary and proportionate, imposed by the legislation in force or by an investigation within the framework of a judicial proceeding. In such a case, you will be informed that your identity will be disclosed, unless such information could compromise the investigation or legal proceedings.

0803 **Anonymity.** The Informant may decide whether to file an Alert or Complaint by providing his/her/them personal identification data or without disclosing his/her/them identity (anonymously).

0804 **Prohibition of retaliation.** The Informant and persons associated with the Informant shall not be retaliated against in any way for having reported an Alert or Complaint in good faith, where good faith means that: a) the Informant had reasonable grounds to believe that the information reported was true at the time of the report, even if no conclusive evidence was provided, and b) the report was made in accordance with the provisions of this Policy.

0805 The Informant may only be sanctioned in the event that the Alert or Complaint report was made in bad faith, as there is reasonable evidence that it was not true and the information provided was not truthful.

0806 The System Manager, together with the corresponding departments, shall establish the appropriate follow-up actions to ensure compliance with this guarantee.

0807 Likewise, the following Alerts and Complaints are expressly excluded from protection:

- a. Have been inadmissible for any of the following reasons:
 - i. The facts related lack any verisimilitude.
 - ii. The facts reported do not constitute an infringement.
 - iii. The communication is manifestly unfounded or there are indications that the information in the complaint has been obtained through the commission of a crime, in which case the corresponding investigation shall be opened on the latter facts.
 - iv. The communication does not contain significant new information on a violation in comparison with information from a previous complaint, in respect of which the investigation has been concluded, unless there are new factual or legal circumstances that justify a different follow-up.
- b. They deal with interpersonal conflicts or conflicts affecting only the Informant and the Defendant.
- c. Whose facts are either public or mere rumours.
- d. Whose facts are not Breach of Law or of Compliance's internal regulations.

0808 **Information.** The Informant will receive an acknowledgement of receipt within a maximum period of seven (7) calendar days from the time of receipt of the complaint in the Whistleblowing Channel unless this may jeopardize the confidentiality of the communication. He/she/they will also be informed about the completion of the investigation and the measures planned or taken.



Type:	Date:	Page:
Policy	08/06/2023	12 / 17
Document:		
Internal Information System Policy (Whistleblowing Channel)		

09 GUARANTEES AND RIGHTS OF DEFENDANTS

0901 Defendants are additionally entitled to the following rights:

0902 **Confidentiality.** The Defendant has the right not to have his/her/them identity disclosed without his/her/them express consent, to any person other than the System Manager and other authorized personnel, except when it constitutes an obligation, necessary and proportionate, imposed by the legislation in force or by an investigation within the framework of a judicial process.

0903 **Presumption of innocence.** The Defendant has the right to be presumed innocent, and therefore may not be sanctioned or penalized until the investigation is completed. However, if during the investigation it is detected that the Defendant continues to commit violations, precautionary measures may be adopted, all in accordance with and subject to the limitations set forth in the regulations in force at any given time.

0904 **Right to testify, to present evidence and to assistance.** The Defendant has the right to testify in the investigation procedure or the right to refuse to testify against himself, or to confess guilt. He/she/they shall also have the right to use any means of evidence he/she/they deems relevant to his/her/them defense (witnesses, documents, etc.). In any case, in all investigations, the Defendant shall be given the opportunity to testify and provide evidence before the completion of the investigation. Also, in accordance with current legislation, they may be accompanied by an employee representative or attorney, if requested in advance and provided that such representative or attorney is not involved in the facts under investigation. This circumstance shall be recorded in the minutes of the statement.

0905 **Information.** The Defendant has the right to know of the existence of a complaint against him/her/them and to be informed of the actions or omissions attributed to him/her/them, in addition to access to the investigation file, to know the results of the investigation and the corrective measures that, if applicable, are applied, except for that information that the legislation in force expressly prohibits transferring to him/her/them, such as the identity of the Informant. He/she/they shall be informed as soon as possible, as long as it does not compromise the investigation. In the latter case, you will be given the information before being summoned for your statement. If the report is not accurate or truthful, or does not constitute any wrongdoing, the Defendant has the right to have it recorded as such. In the previous case, if the investigation of the Defendant has been notorious, the System Manager, at the request of the Defendant, shall issue an internal communication to all the personnel of the Defendant's department or of those departments considered, as the case may be, expressing the completion of the investigation and the conclusion that the facts were not accurate, truthful or did not constitute any Breach of the law or infringement..

0906 **Right to a fair proceeding.** The Defendant has the right to a process with all the guarantees, respecting the legal provisions and internal regulations applicable to the process, which shall include, in addition to those described above and, among others, respect for the established deadlines (without undue delay) and the adoption of measures proportionate to the seriousness of the facts produced (proportionality of the sanction or penalty).



Type:	Date:	Page:
Policy	08/06/2023	13 / 17
Document:		
Internal Information System Policy (Whistleblowing Channel)		

10 PROMOTION OF THE USE OF THE INTERNAL INFORMATION SYSTEM AND PUBLICITY OF THE SYSTEM

- 1001 J&C Prime Brands shall periodically provide training actions and awareness campaigns on the use of the Internal Information System to all Employees, which shall include, among others, the warning that non-compliance with this Policy is a very serious infraction, as well as the obligation to redirect to the System Manager any communication received outside the channels enabled to receive violations of the Internal Information System.
- 1002 J&C Prime Brands shall provide adequate information in a clear and easily accessible form on the use of the Internal Information System, as well as on the essential principles governing its management. This information shall be posted on the web site in a separate and easily identifiable section.
- 1003 Likewise, information shall also be provided, in a clear and accessible manner, on the external channels for complaints to the competent authorities and, where appropriate, to the institutions of the European Union (see **Annex I**).
- 1004 If no communications are received in the Whistleblowing Channel for a period of approximately one (1) year, it shall be verified that it is functioning correctly and that it is known by the Company's Employees. In the event of detecting any incident on the operation of the Internal Information System, it shall be verified that it is working correctly and any incident shall be solved immediately.



Type:	Date:	Page:
Policy	08/06/2023	14 / 17
Document:		
Internal Information System Policy (Whistleblowing Channel)		

11 COMMUNICATION OF DOUBTS AND NON-COMPLIANCES

- 1101 At all levels of the J&C Prime Brands, there is an obligation to report risk situations that may occur inside or outside the Company, which may cause damage or harm to any natural or legal person. In particular, breaches of the law, the Code of Ethics or the internal regulations that develop it must be reported through the Whistleblowing Channel.
- 1102 The Whistleblowing Channel is not an emergency service. In the event of such a situation, if immediate assistance is required, contact the local emergency service or call 112.
- 1103 For more information on the management of the Whistleblowing Channel and the communications received, please refer to the procedure for managing complaints received through the Whistleblowing Channel.



Type:	Date:	Page:
Policy	08/06/2023	15 / 17
Document:		
Internal Information System Policy (Whistleblowing Channel)		

12 PENALTY SYSTEM

- 1201 Failure to comply with the law, the Code of Ethics or the internal regulations that develop it, as well as with this document, shall constitute an infraction, the grading and sanctioning of which shall be carried out in accordance with the provisions of the applicable legislation in force and the internal regulations.
- 1202 The sanctioning procedure shall be initiated as a result of an investigation, an external communication or as a result of the knowledge of the alleged infringement by the System Manager.
- 1203 The sanctioning measures shall not only be projected on the subjects whose conduct has caused the infringement but may also be projected on any other subject that has not followed the applicable regulations for the prevention, detection and/or correction of the risk, a circumstance that is considered a violation of the values and ethical principles of J&C Prime Brands.
- 1204 If the infringing action is confirmed, J&C Prime Brands will impose the applicable internal or contractual measures and, where appropriate, the legal actions it deems appropriate against the offending parties.



Type: Policy	Date: 08/06/2023	Page: 16 / 17
Document: Internal Information System Policy (Whistleblowing Channel)		

13 UPDATE AND IMPROVEMENT OF THIS POLICY

1301 This Policy will be updated periodically in order to reflect changes and improvements made.

1302 J&C Prime Brands will constantly verify the application of this Policy and will propose the appropriate modifications in the following circumstances:

1. When relevant breaches of the Policy become apparent.
2. When significant changes occur in the Company, in the control structure or in the activity it carries out.
3. When there are relevant legal or jurisprudential modifications that so advise or require it.



Type:		Date:	
Policy		08/06/2023	17 / 17
Document:	Internal Information System Policy (Whistleblowing Channel)		

ANNEX – I EXTERNAL INFORMATION CHANNELS

In accordance with the Whistleblower Protection Act, any actions or omissions within the scope of this Policy may be reported to the competent Independent Authority for the Protection of the Informant (by its Spanish acronym, “AAI”), either directly or after communication through the appropriate internal channel.

At the national level, this function is assumed by the AAI. Certain autonomous communities have also designated independent authorities to assume functions analogous to those of the AAI, when the potential infringements have effects only in the territory of their corresponding autonomous community. The European Union also has external information channels.

The table below shows the different independent authorities for the protection of the Informant competent in Spain:

Whistleblower Protection Authorities	
European Union Authority	
Name	European Anti-Fraud Office (OLAF)
Contact information	https://anti-fraud.ec.europa.eu/index_es
Spanish Authority	
Name	Independent Authority for Whistleblower Protection, AAI.
Contact information	-
Catalonia Authority	
Name	Anti-Fraud Office of Catalonia
Contact information	https://www.antifrau.cat/
Andalusia Authority	
Name	Andalusian Office against Fraud and Corruption
Contact information	https://antifraudeandalucia.es/
Valencian Community Authority	
Name	Valencian Anti-Fraud Agency
Contact information	https://www.antifraucv.es/buzon-de-denuncias-2/
Balearic Islands Authority	
Name	Office for the prevention and fight against corruption in the Balearic Islands
Contact information	https://www.oaib.es/