



## **INTERNAL INFORMATION SYSTEM**

### **WHISTLEBLOWING CHANNEL**

#### **1. PURPOSE**

- 1.1 The Internal Information System of Universo Pachá, S.A. (the "Company") and the rest of the companies in its group (the "Pachá Group") controlled by the same, within the meaning provided for in the applicable law, (the "Internal Information System" or the "System") is intended to establish a channel that allows any employee, director and shareholder of any company of the Pachá Group, as well as to any third party ("Whistleblower") to exercise their right to report any facts, actions or omissions that (i) may potentially constitute an offence or be illegal or contrary to the rules of conduct of the Corporate Governance System of the Company and the Pachá Group or the Code of Conduct for Professionals of Pachá Group ("CCP"); (ii) may constitute breaches of European Union Law provided that they fall within any of the matters set out in Annex I of the Whistleblowing Directive and affect the financial interests of the European Union or the internal market; and (iii) may constitute serious or very serious criminal or administrative offenses (all of the foregoing the "Rules of Conduct"), with guarantees of confidentiality and effective processing of the communications.
- 1.2 The Internal Information System is made up of the procedure for processing and investigating communications and the Whistleblowing Channel described in this policy (the "Policy"), which shall be managed by the Chief Compliance Officer ("CCO"), who assumes the function of the person responsible for the Internal Information System (the "System Manager"), having been appointed for this purpose.
- 1.3 The System Manager is responsible, among other duties, for the supervision, interpretation and guarantee of compliance with the Rules of Conduct, as well as the supervision and management of the Whistleblowing Channel.
- 1.4 In the development of the Internal Information System, Pachá Group has considered compliance with the principles and commitments contained in its internal regulations and in the applicable regulations on personal data protection and privacy.

#### **2. DUTY TO REPORT**

Any Whistleblower who becomes aware of a situation contrary to the Rules of Conduct must report it to the System Manager through the whistleblowing channel described in clause 4, so that the latter triggers the complaint handling procedure.

#### **3. RESPONSIBILITIES**

For the purpose of guaranteeing the efficiency of the Whistleblowing Channel, the System Manager will establish the necessary means to handle and, as the case may be, investigate all the complaints sent to the same.



#### 4. WHISTLEBLOWING CHANNEL

4.1 The Whistleblower must report to the System Manager the situation that is contrary to the Rules of Conduct, by any of the following channels for submitting a complaint (the "Whistleblowing Channel"):

4.1.1 **Indirectly through his immediate superior:**

Any Whistleblower may contact the head of his department to inform about the facts of which he has become aware, and the latter shall have the duty to inform the System Manager by handling the relevant complaint.

When the irregular event affects the immediate superior, the complaint may be submitted directly to the System Manager through one of the channels provided for below.

4.1.2 **Directly through the following confidential channels:**

(A) **Email**

Complaints may also be communicated to the following email address:

[compliance@pacha.com](mailto:compliance@pacha.com)

(B) **Ordinary mail**

Likewise, the complaints may be sent to the following postal address:

Universo Pachá, S.A.

Compliance Department

C/ Canarias 37, portal 4, Pta. 4ª, Edif. Cetus

07800, Ibiza, Islas Baleares (Spain)

4.1.3 **Directly through an in-person meeting with the System Manager:**

At the Whistleblower's request, complaints may also be submitted by means of an in-person meeting with the System Manager, which must be held within a maximum period of seven (7) days following the request, for which purpose the request must be addressed through one of the confidential channels indicated above. In this case, the in-person meeting shall be documented by means of a recording or complete transcription of the conversation, at Pachá Group's discretion, with the prior consent of the Whistleblower in relation to the rights to which he/she is entitled in accordance with the legislation on personal data protection. Notwithstanding the foregoing, the Whistleblower will be offered the opportunity to verify, rectify and accept by signing the transcript of the conversation.

4.2 The Whistleblower may report situations contrary to the Rules of Conduct anonymously through any of the confidential channels established in Clause 4.1 above.

4.3 The complaints must be as descriptive and detailed as possible and contain, at least, the following information:

4.3.1 Description of the reported events;

4.3.2 Signs on which the complainant's suspicion is based;

4.3.3 Evidence that the complainant has, if any;

4.3.4 Identity of the accused person or the person affected by the communication.



- 4.3.5 Identifying data of the compliant: the Whistleblower may provide his or her name and surname and contact details (address or e-mail) or a safe place to receive notifications. The foregoing shall not apply to those communications that have been made anonymously, which shall also be admitted, and in relation to which the complaint's wish to remain anonymous shall be respected at all times.
- 4.4 In any case, such communications through the Whistleblowing Channel must respond always to criteria of veracity and proportionality and may not be used for purposes other than complying with the applicable law and Rule of Conduct.
- 4.5 The Whistleblowing Channel is the preferred channel for communications that may fall within the scope of the Internal Information System. Those who make the communication through the Whistleblowing Channel shall be informed of the possibility of communicating any situation contrary to the Rules of Conduct through the external whistleblowing channels designated by the competent authorities in each case and in accordance with their applicable regulations, including, where appropriate, before the institutions, bodies, organs or agencies of the European Union.

## 5. **COMPLAINTS OF VIOLATIONS RECEIVED THROUGH CHANNELS NOT INTEGRATED INTO THE INTERNAL INFORMATION SYSTEM**

Any person of the Pachá Group who receives a complaint regarding a situation contrary to the Rules of Conduct through a channel not integrated into the Internal Information System of the Pachá Group must immediately forward said complaint to the System Manager through the Whistleblowing Channel described in clause 4.1, refraining from sharing this information with third parties not entrusted with the management of the aforementioned complaint. Failure to comply with these obligations shall be considered a very serious breach of the Rules of Conduct and may be subject to the corresponding disciplinary measures.

## 6. **HANDLING OF COMPLAINTS**

The Internal Information System will be sole for all the companies within the Pachá Group. Accordingly, all Pachá Group companies shall ensure the application of the principles and procedure set forth herein. The System Manager shall also be sole for the entire Pachá Group.

### 6.1 **Admission of complaints**

- 6.1.1 Upon receiving a notice sent by any Whistleblower through the Whistleblowing Channel, acknowledgement of receipt of the same shall be sent within seven (7) calendar days of receipt, unless this may jeopardize the confidentiality of the communication and/or the communication is anonymous.
- 6.1.2 The System Manager shall determine whether or not to admit the complaint.
- 6.1.3 No complaint shall be processed when:
- (A) The requirements regarding personal data protection are not met;
  - (B) Notoriously, the event that is the subject matter of the communication, (i) is not an infringement of the Rules of Conduct, or (ii) lacks all plausibility; or
  - (C) no significant new information is provided on communications previously



resolved by the System Manager.

- 6.1.4 Before commencing the relevant investigation, the System Manager may request the person who has made the complaint to clarify or supplement the same, providing such documentation and/or data as may be necessary to prove the existence of a conduct contrary to the Rules of Conduct.
- 6.1.5 In the event that the complaint is not admitted, the System Manager shall close the complaint and leave record thereof in the Record-Book, with a report where the reasons for closing the same are justified. The non-admission shall be communicated to the Whistleblower within ten (10) working days following the resolution of non-admission, unless the communication was anonymous.
- 6.1.6 The processing of the investigation shall be carried out within a period not exceeding three (3) months from the acknowledgement of receipt of the communication or, if there has been no such acknowledgement of receipt, from the expiration of the period of seven (7) days from the receipt of the communication, except when such period is insufficient to carry out an adequate investigation of the facts, in which case it may be extended for a maximum of three (3) additional months.

## 6.2 Handling of the procedure

- 6.2.1 Upon admitting the complaint, the System Manager must:
  - (A) Assess whether the conduct contrary to the Rules of Conduct persists and, if appropriate, adopt the measures allowing to put an end to such conduct.
  - (B) Initiate an investigation to check the veracity and accuracy of the information contained in the complaint and the reported conduct. For such purposes, he shall hear all affected parties and witnesses, and shall take as many preparatory steps as may be required. The System Manager may maintain communication with the Whistleblower who has filed the complaint, who may be asked for additional information when necessary.

In any case, the rights to privacy, right to honour and defence and the presumption of innocence of the investigated persons shall be guaranteed.
- 6.2.2 The System Manager will respond to the complaint made and will respect, at all times, the deadlines and specific investigation requirements that may be applicable.
- 6.2.3 The System Manager may be assisted by the directors of corporate services areas of the Company and the Pachá Group he considers appropriate for the purposes of investigating and deciding on the reported matters and, should it be necessary, may give instructions to internal and external legal advisors to collaborate and provide the necessary assistance and legal support.
- 6.2.4 If the claim affects a member of the Board of Directors, the System Manager shall inform the Secretary of the Board of Directors so that the latter assists the same in handling the procedure.
- 6.2.5 All Whistleblowers have the duty to loyally collaborate in the investigation.
- 6.2.6 The System Manager shall immediately forward the information to the Public Prosecutor's Office when the facts reported may be indicative of an offense, and to the European Public Prosecutor's Office when the facts may affect the financial interests of the European Union.



### 6.3 Information and Hearing Procedure

- 6.3.1 The person/s whose conduct has been identified as contrary to the Rules of Conduct in the communication shall be informed by the System Manager of this circumstance and of the processing of their data, as soon as the processing of the complaint so permits and, in any case, within a maximum period of one (1) month from receipt of the communication, provided that this does not jeopardise the proper investigation of the facts reported. The aforementioned period may be extended when there are reasons that make it advisable to do so. In no case shall the accused person be informed of the identity of the Whistleblower who made the complaint, nor shall they be given access to the complaint.
- 6.3.2 Furthermore, through the hearing process, the System Manager shall guarantee the right of the accused person to present the arguments, allegations and evidence that may be appropriate to his or her right, always with absolute respect for the presumption of innocence and the right to honour.

### 6.4 Settlement of the procedure

- 6.4.1 Upon concluding the investigation of the facts, the System Manager must draw up a report leaving record of the analysis of the complaint analysed, the processing of the same, as the case may be, and the measures to be adopted, all in accordance with the provisions of the following clause 7.
- 6.4.2 Such measures may consist of:
- (A) Dismissing the complaint submitted because it is understood that it lacks relevance and that there is not sufficient evidence to prove the existing of the same. The dismissing will be notified to the Whistleblower who made the complaint unless the complaint was anonymous.
  - (B) Give notice:
    - (1) To the Company's Chief Administration Officer, when the Whistleblower is an officer or employee, to apply the appropriate disciplinary measures, reporting to the System Manager the adoption and contents thereof.
    - (2) To the Corporate Social Responsibility Committee, provided that it has been set up or, in its absence, to the Chairperson of the Board of Directors, when the Whistleblower is a senior officer or a third party, to apply the disciplinary measures provided for in the Corporate Governance System, informing the System Manager about the adoption and contents thereof.
  - (C) Recommend to the Board of Directors, through its Corporate Social Responsibility Committee, provided that it has been set up, the adoption of organisational measures and improvements in the corporate governance system, the need for, or usefulness of which is evidenced in light of the investigated facts.
- 6.4.3 When upon settling the procedure, it appears that legal actions might be commenced; the System Manager shall notify the complaint to the Company's Chief Legal Officer for the purpose of initiating the appropriate administrative or judicial actions in each case, of which they must inform the System Manager.



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### 7. CONSERVATION, CUSTODY AND FILING OF INFORMATION

- 7.1 The System Manager shall keep an updated record of all communications received through the Whistleblowing Channel, as well as, if applicable, of the internal investigations carried out and the measures adopted, for the periods of time that, in accordance with the applicable regulations, are legally permitted in each case ("Record-Book"). The personal data relating to such information and investigations shall only be kept for the necessary period, which in no case may exceed ten (10) years, except where the proper exercise of the right to defense may require the maintenance of the data for a longer period.
- 7.2 The aforementioned Record-Book, as well as the processing carried out by those involved in the processing of communications received through the Whistleblowing Channel, shall comply with the appropriate technical and organizational measures to ensure a level of security of personal data appropriate to the risk and, where appropriate, those provided for by the applicable data protection regulations.

### 8. PROTECTION OF PERSONAL DATA

- 8.1 Depending on the object of the complaint, it might be necessary for the processing of personal data to obtain the express and unequivocal consent from both the person who has made the complaint and the accused person. To such end, prior to commencing the procedure and pursuant to the laws on personal data protection, the mechanisms required to obtain such consent shall be triggered.
- 8.2 In any case, the persons who make the complaint through the Whistleblowing Channel must guarantee that the personal data provided are true, accurate, complete and up to date.
- 8.3 Personal data obtained within the framework of the internal investigation shall be deleted when are no longer necessary and relevant and, in any case, no later than three (3) months after the communication is recorded, unless the investigation is still ongoing or in cases where the purpose is to evidence the operation of the System.
- 8.4 Upon the conclusion of the investigation, the data subject to processing shall be cancelled. However, the Company shall preserve the mentioned data duly blocked during such period as may be necessary and proportionate to comply with legal obligations, which in no case may exceed ten (10) years, except when for the proper exercise of the right of defence it may be necessary to keep the data for a longer period of time.
- 8.5 Personal data relating to complaints that do not fall within the scope of this procedure, or included in complaints in respect of which it is concluded that the information submitted is not truthful, or which are not necessary for the conduct of the investigation and/or are not subject to investigation, shall be deleted without delay or shall be anonymized, with the exception of making them available to public administrations or jurisdictional bodies in the event that they might be necessary for the attention of possible liabilities during the corresponding statute of limitations periods. Thereafter, the data will be physically deleted.
- 8.6 Complaints that have not been acted upon may only be recorded in the Record-Book in an anonymized form without the obligation of blocking provided for in the legislation on the protection of personal data.
- 8.7 At any time, the users of the Whistleblowing Channel may exercise the rights of access, rectification, cancellation and objection with regard to their personal data, by written notice sent to the Company's registered office, indicating the specific right they wish to exercise and complying with the requirements established in the current legislation.



## **9. CONFIDENTIALITY AND PROHIBITION OF REPRISALS**

- 9.1 The System Manager shall guarantee the confidentiality of the complaints received and even its existence, being it strictly prohibited to adopt any measure against the Whistleblower that constitutes a reprisal or any type of negative consequence for having made a complaint.
- 9.2 The prohibition of reprisals extends to the Whistleblower who, in good faith, makes complaints within the scope of this procedure, as well as against those other persons who may assist the Whistleblower during the investigation, third parties related to the same, as well as against entities in which the Whistleblower has a significant participation or with which he/she maintains any other type of relationship in an employment or professional context.
- 9.3 For the purposes of this CCP, "reprisals" shall mean any action or omission that, directly or indirectly, results in unfavourable treatment that places the person who suffers it at a particular disadvantage with respect to another person, in an employment or professional context, and that arises from the fact that a complaint has been made. These include but are not limited to suspension of the employment relationship, dismissal, discharge or equivalent measures, demotion or denial of promotion and change of job, change of location of the workplace, reduction of salary or change of working hours.
- 9.4 If the System Manager considers that any Whistleblower or any of the aforementioned persons or companies, acting in good faith, has been the object of any retaliation, the persons responsible for such retaliation shall be investigated and, if appropriate, shall be subject to the corresponding disciplinary measures.
- 9.5 The prohibition of reprisals provided for in the previous paragraph shall not prevent the adoption of the appropriate disciplinary measures if the internal investigation determines that the complaint is false and has been made in bad faith or recklessly.

## **10. REPORTING TO THE BOARD OF DIRECTORS**

- 10.1 The System Manager shall periodically inform the Company's Board of Directors of the complaints he receives and the processing of the same, provided that they are relevant enough. Any member of the Board of Directors is entitled to request from the System Manager to expand the information about any of the complaints made.
- 10.2 In especially serious cases, the System Manager must immediately inform the Chairperson of the Board of Directors and of the Corporate Social Responsibility Committee, provided that it has been set up, through their respective Secretaries or Vice-secretaries.

## **11. DISSEMINATION OF THE POLICY AND TRAINING ACTIONS**

- 11.1 This procedure shall be available on each of the Pachá Group's web pages.
- 11.2 Likewise, the Internal Information System and the Whistleblowing Channel integrated into it shall be the subject of appropriate communication, training and awareness-raising actions for its timely understanding and implementation.