



WHISTLEBLOWING PROCEDURE

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1. PURPOSE

This document provides information on the operation of the single Internal Reporting System of Gourmet Catering & Eventos and on the fundamental principles governing its management procedure, in compliance with Article 25 of Spanish Act 2/2023 of 20 February on the Protection of Persons Reporting Regulatory Breaches and Combating Corruption (hereinafter, the "Act 2/2023"). It also sets out the general policy applicable to all companies forming part of the Group, together with the procedure for handling reports.

The purpose of the Whistleblowing Channel is to encourage everyone connected with Gourmet Catering & Eventos to report, in complete confidence, any conduct that they know or reasonably suspect to be unlawful and taking place within the organisation, so that it may be properly investigated.

2. SCOPE OF APPLICATION

The Internal Reporting System of Gourmet Catering & Eventos is a single, Group-wide system applicable to all companies forming part of the Group.

In accordance with Article 2 of Act 2/2023, the Internal Reporting System applies to natural persons who report any of the following:

- a) Acts or omissions that may constitute criminal offences or serious or very serious administrative infringements. This expressly includes criminal or administrative offences resulting in financial loss to the Public Treasury or the Social Security System, as well as breaches of labour legislation relating to occupational health and safety.
- b) Any acts or omissions that may constitute breaches of European Union law where:
- c) They fall within the scope of the European Union acts listed in the Annex to 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, irrespective of their legal classification under Spanish law;
- d) They affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU); or
- e) They affect the internal market within the meaning of Article 26(2) TFEU, including breaches of EU competition rules, State aid rules, or practices aimed at obtaining tax advantages that undermine the purpose or objectives of corporate taxation legislation.

In accordance with Article 3 of Act 2/2023, the Internal Reporting System applies to individuals who have obtained information about breaches in a work-related or professional context, including:

- a. employees;
- b. self-employed workers;
- c. shareholders, partners and members of the administrative, management or supervisory bodies of the company, including non-executive members;
- d. any person working for or under the supervision and direction of contractors, subcontractors or suppliers;
- e. former employees, volunteers, trainees, interns (whether paid or unpaid), and individuals whose employment relationship has not yet commenced, where the information was obtained during recruitment or pre-contractual negotiations;
- f. persons making a public disclosure in accordance with the provisions of Act 2/2023.

3. INTERNAL REPORTING SYSTEM

The Internal Reporting System (also referred to as the Ethics & Whistleblowing Channel) is the preferred mechanism for reporting the acts or omissions referred to above, provided that the reported matter can be effectively addressed internally and the Reporting Person reasonably believes that there is no risk of retaliation.

The system integrates all internal reporting channels operating within the Gourmet Catering & Eventos Group.

The Internal Reporting System Manager shall perform their duties independently and autonomously from all other governing bodies of Gourmet Catering & Eventos, including the Board of Directors.

The Internal Reporting System Manager shall not receive instructions from any person in the exercise of their responsibilities and shall be provided with all human, technical and financial resources necessary to perform those duties effectively.

Direct access to the Internal Reporting System shall be restricted exclusively to the Internal Reporting System Manager.

The Internal Reporting System has been designed, implemented and managed in a secure manner to guarantee:

- the confidentiality of the identity of the Reporting Person;
- the confidentiality of any third parties referred to in a report;
- the confidentiality of all investigative actions carried out during the handling of reports;
- compliance with applicable data protection legislation;
- protection against unauthorised access.

The Internal Reporting System also incorporates safeguards designed to ensure the effective protection of Reporting Persons and Persons Concerned, including:

- confidentiality;
- protection of personal data;
- the presumption of innocence;
- protection of honour and reputation;
- disclosure of information only to those individuals whose involvement is strictly necessary for the proper handling of the report.

4. INTERNAL REPORTING CHANNEL

The Internal Reporting Channel enables reports to be submitted through any of the following means:

Written reports

- By post addressed to:

Gourmet Catering & Eventos
Internal Reporting Channel
Plaza Cánovas del Castillo, 1, Door 2
46005 Valencia, Spain

- By email:

maite.ucles@gourmetcatering.es

maite.buform@gourmetcatering.es

- Through the Sesame platform:

<https://app.sesametime.com/complaint/gourmetcatering/company?sesameRegion=EU2>

- Through any other electronic reporting channel that may be made available.

Verbal reports

- By telephone:

Maite Uclés: +34 696 99 20 64

Maite Buforn: +34 678 63 94 28

- By voice message through the Sesame platform:

<https://gourmetcatering.es/canal-etico/>

- By requesting an in-person meeting, which shall take place within seven (7) calendar days of the request.

Where applicable, the Reporting Person shall be informed in advance that the communication may be recorded and that their personal data will be processed in accordance with Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR).

Verbal reports, including those made by telephone, voice messaging or during in-person meetings, shall, subject to the Reporting Person's consent, be documented either by:

- an audio recording stored in a secure, durable and accessible format; or
- a complete and accurate written transcript prepared by the person responsible for handling the report.

Without prejudice to the rights granted under applicable data protection legislation, the Reporting Person shall be given the opportunity to review, amend and approve the transcript by signing it.

The Internal Reporting Channel also allows for the submission and handling of Anonymous Reports.

The Sesame platform acts as an external service provider solely for the purpose of receiving reports and must provide adequate guarantees regarding independence, confidentiality, data protection and the secrecy of communications.

Its use shall not transfer responsibility for the Internal Reporting System to any person other than the Internal Reporting System Manager.

5. CONTENT OF REPORTS

Reports should be as clear, detailed and factual as possible in order to enable the Internal Reporting System Manager to identify the alleged misconduct and the individual(s) or department(s) involved.

To ensure a thorough investigation while maintaining confidentiality, reports should include, where applicable, at least the following information:

- Identification details of the Reporting Person, including their full name, unless the report is submitted anonymously.
- If the Reporting Person so wishes, they may provide a postal address, email address or other secure means for receiving notifications, or they may expressly waive their right to receive any communications relating to the handling of the report.
- The Reporting Person's relationship with Gourmet Catering & Eventos (employee, customer, supplier, contractor, former employee or any other relevant capacity).
- Identification details of the individual(s) alleged to have committed the breach (the Person(s) Concerned).
- A detailed description of the facts or circumstances giving rise to the report, identifying, where possible, the legal or regulatory provisions believed to have been breached.
- Any supporting documentation or evidence available to substantiate the reported facts.

6. SAFEGUARDS AND PROTECTIVE MEASURES

6.1 Confidentiality

Gourmet Catering & Eventos guarantees the strictest confidentiality in relation to all reports received through the Internal Reporting Channel, including the identity of the Reporting Person, which shall not be disclosed to the Person Concerned or to any other member of the organisation without the Reporting Person's explicit consent.

Any individual who becomes aware of a report, where strictly necessary for its proper handling, shall be subject to a duty of absolute confidentiality regarding every aspect of the report, including the identity of the Reporting Person and any information relating to the parties involved.

The identity of the Reporting Person may only be disclosed to the Judicial Authority, the Public Prosecutor's Office or the competent administrative authority where required within the context of a criminal, disciplinary or administrative investigation.

Where disclosure is legally required, the Reporting Person shall, whenever possible, be informed in advance, unless such notification would jeopardise the investigation or judicial proceedings.

The Internal Reporting System incorporates appropriate technical and organisational measures designed to preserve confidentiality and protect the identity of:

- the Reporting Person;
- the Person Concerned;
- any third party referred to in the report.

Access to personal data contained within the Internal Reporting System shall be strictly limited, within the scope of their respective duties, to:

- a) the Internal Reporting System Manager and any person directly responsible for managing the system;
- b) the Human Resources Manager, or any duly authorised body, only where disciplinary measures against an employee may be required;
- c) the Legal Department, where legal action arising from the reported facts may be necessary;
- d) any data processors formally appointed for that purpose;
- e) the Data Protection Officer.

Personal data may also be processed by other authorised persons or disclosed to competent authorities where this is necessary to implement corrective measures or conduct disciplinary, administrative or criminal proceedings.

6.2 Privacy, Honour and Presumption of Innocence

Gourmet Catering & Eventos guarantees the protection of privacy, personal data, honour, reputation and the presumption of innocence of every Person Concerned.

Where reports are found to be manifestly unfounded, malicious or knowingly false, the Group may adopt any disciplinary measures provided for under applicable legislation.

6.3 Right to be Heard

Throughout the investigation process, Gourmet Catering & Eventos shall guarantee the right to be heard of both the Reporting Person, where appropriate, and the Person Concerned.

The Person Concerned shall be entitled to exercise their right of defence and to submit any arguments, observations or evidence that they consider relevant.

7. HANDLING AND INVESTIGATION OF REPORTS

7.1 Receipt and Admissibility of Reports

Receipt

All reports submitted through the Internal Reporting Channel shall be received by the Internal Reporting System Manager.

Within seven (7) calendar days of receipt, the Reporting Person shall receive an Acknowledgement of Receipt, unless: this could compromise the confidentiality of the report; or the Reporting Person has expressly declined to receive further communications.

The acknowledgement shall also include clear information regarding the External Reporting Channels available before the competent authorities.

Following receipt, the report shall be entered into the Internal Reporting Register and assigned a unique identification code.

The Internal Reporting Register is maintained through the secure Sesame platform in accordance with Article 26 of Act 2/2023.

The Sesame database is accessible exclusively to the Internal Reporting System Manager.

For each report, the following information shall be recorded:

- Date of receipt
- Identification code
- Initial response
- Source of the report
- Internal case notes (actions taken)
- Measures adopted
- Status (Pending / Under Investigation / Accepted / Rejected / Closed)
- Risk level (Pending / Low / Medium / High)
- Category of report (Employment / Criminal / Commercial / Other)
- Date of closure

The Register of Reports and Internal Investigations shall remain confidential and shall not be publicly accessible.

Access may only be granted, in whole or in part, by reasoned order of the competent Judicial Authority within the framework of judicial proceedings.

Personal data contained within the Register shall be retained only for the period strictly necessary to comply with Act 2/2023.

Under no circumstances shall personal data be retained for longer than **ten (10) years**.

Admissibility Assessment

Once the report has been registered, the Internal Reporting System Manager shall determine whether the reported facts fall within the material scope of Article 2 of Act 2/2023.

Following this preliminary assessment, and within ten (10) working days of registration, the Internal Reporting System Manager shall issue a reasoned decision to:

- Reject the report, where:
 - o the reported facts are manifestly unfounded;
 - o the reported conduct falls outside the scope of Act 2/2023;
 - o the report is clearly unsupported or there are reasonable grounds to believe that the information has been obtained through the commission of a criminal offence;

- the report contains no significant new information compared with a previously concluded investigation, unless new factual or legal circumstances justify reopening the matter.

The Reporting Person shall be informed of the rejection within **five (5) working days**, unless they have waived that right.

Where the report has been submitted anonymously, notification shall be provided through the Sesame reporting code.

Alternatively, the Internal Reporting System Manager may:

- Accept the report and open a formal internal investigation.
- Refer the matter immediately to the Public Prosecutor's Office where there are indications that a criminal offence may have been committed.
- Refer the matter to the European Public Prosecutor's Office (EPPO) where the reported facts affect the financial interests of the European Union.
- Refer the matter to the competent authority where another authority has jurisdiction.

7.2 URGENT MEASURES

Where necessary, the Internal Reporting System Manager may adopt any urgent interim measures considered appropriate to prevent the investigation from being compromised or to safeguard the rights and interests of the persons involved.

For this purpose, the Internal Reporting System Manager may seek the cooperation and support of the relevant departments or functional areas of Gourmet Catering & Eventos.

7.3 INTERNAL INVESTIGATION

The purpose of the internal investigation is to verify the plausibility and credibility of the facts reported.

The Internal Reporting System Manager shall ensure that the Person Concerned is informed that a report has been received, together with a concise summary of the alleged facts (namely, the actions or omissions attributed to them).

The Person Concerned shall also be informed of:

- their right to submit written observations and evidence;
- the processing of their personal data in accordance with applicable legislation.

This information may be provided during the hearing stage where prior disclosure could jeopardise the investigation by facilitating the concealment, destruction or alteration of evidence.

Under no circumstances shall the identity of the Reporting Person be disclosed to the Person Concerned, nor shall they be granted access to the original report.

The investigation shall, whenever possible, include an interview with the Person Concerned.

This interview shall always be conducted with full respect for:

- the presumption of innocence;
- the right to honour and reputation;
- the right of defence.

The Person Concerned shall be invited to present their version of the facts and to provide any evidence they consider relevant.

To safeguard their right of defence, the Person Concerned shall have access to the investigation file, provided that no information capable of identifying the Reporting Person is disclosed.

The Person Concerned may be heard at any stage of the proceedings and shall be informed of their right to be assisted by legal counsel.

The timing and manner of any communication with the Person Concerned shall be determined by the Internal Reporting System Manager in such a way as to ensure the effectiveness of the investigation.

Where considered necessary, the Internal Reporting System Manager may maintain confidential communications with the Reporting Person and request additional information or supporting documentation.

The Internal Reporting System Manager is under a strict duty of confidentiality regarding all information obtained in the exercise of their responsibilities.

All employees of Gourmet Catering & Eventos are required to cooperate fully with the Internal Reporting System Manager and shall provide any documents, records, data or information requested in connection with an ongoing investigation.

7.4 CONCLUSIONS AND OUTCOME OF THE INVESTIGATION

Once all investigative actions have been completed, the Internal Reporting System Manager shall grant the Person Concerned the opportunity to be heard.

The Person Concerned shall have ten (10) calendar days to submit any observations they consider appropriate.

During this stage:

- the identity of the Reporting Person shall not be disclosed;
- the Person Concerned shall not have access to the original report or to any information capable of revealing the identity of the Reporting Person.

Following completion of the hearing procedure, the Internal Reporting System Manager shall prepare a written investigation report containing, at a minimum:

- a) a summary of the reported facts, together with the report identification code and registration date;
- b) the classification of the report according to its priority;
- c) a description of the investigative actions undertaken to verify the reported facts;
- d) the conclusions reached, together with an assessment of the evidence gathered.

Following completion of the investigation report, the Internal Reporting System Manager shall adopt one of the following decisions:

a) Closure of the case

The investigation shall be closed where no breach has been established.

The decision shall be communicated to the Reporting Person and, where appropriate, to the Person Concerned.

The Reporting Person shall continue to benefit from the protection afforded under Act 2/2023 unless the investigation concludes that the report should originally have been rejected on one of the statutory grounds for inadmissibility.

b) Referral to the Public Prosecutor's Office

Where evidence of a criminal offence emerges during the investigation, notwithstanding that no such indications existed initially, the matter shall immediately be referred to the Spanish Public Prosecutor's Office (Ministerio Fiscal).

Where the reported facts affect the financial interests of the European Union, the matter shall instead be referred to the European Public Prosecutor's Office (EPPO).

c) Referral to the Competent Authority

Where another authority has jurisdiction over the matter, the complete investigation file shall be transferred accordingly.

d) Commencement of Disciplinary Proceedings

Where appropriate, disciplinary proceedings shall be initiated in accordance with applicable employment legislation and the Company's internal disciplinary procedures.

The investigation shall normally be completed and, where appropriate, the Reporting Person informed of its outcome within three (3) months from the date on which the report was registered.

In particularly complex cases, the Internal Reporting System Manager may extend this period by up to an additional three (3) months.

Whatever the outcome, the Reporting Person shall be informed through the Sesame platform using the report identification code, unless they have expressly waived their right to receive communications.

8. PERSONAL DATA PROTECTION

Any processing of personal data carried out in connection with the Internal Reporting System shall be governed by Articles 29 to 34 of Act 2/2023, together with the provisions of Regulation (EU) 2016/679 (General Data Protection Regulation – GDPR) and any other applicable data protection legislation.

Gourmet Catering & Eventos shall ensure that all personal data are processed lawfully, fairly, transparently and exclusively for purposes connected with the receipt, investigation and management of reports submitted through the Internal Reporting System.

Appropriate technical and organisational measures shall be implemented to guarantee the confidentiality, integrity and security of all personal data processed.

9. RIGHTS AND GUARANTEES OF THE REPORTING PERSON

The Reporting Person shall enjoy the following rights when using the Internal Reporting System:

- to decide whether to submit the report anonymously or by identifying themselves. Where the Reporting Person chooses to disclose their identity, such identity shall remain confidential and shall not be disclosed to third parties except where legally required;
- to submit reports either verbally or in writing;
- to provide a postal address, email address or other secure means for receiving communications;
- to waive the right to receive communications relating to the handling of their report;
- to meet with the Internal Reporting System Manager on their own initiative or where requested to do so, and to be assisted by legal counsel should they so wish;
- to request that meetings with the Internal Reporting System Manager take place by videoconference or through other secure remote communication systems capable of guaranteeing the identity of the Reporting Person and the confidentiality and integrity of the communication;
- to exercise all rights granted under applicable data protection legislation;

- to receive information regarding the progress of the investigation and, where appropriate, its outcome.

10. PROTECTIVE MEASURES

Reporting Persons shall be entitled to the protection measures provided for in Articles 35 et seq. of Spanish Act 2/2023, provided that the following conditions set out in Article 35(1) are met:

- a) They had reasonable grounds to believe that the information reported was true at the time of reporting or public disclosure, even where they were unable to provide conclusive evidence, and that such information falls within the scope of Act 2/2023.
- b) The report or public disclosure was made in accordance with the requirements established by Act 2/2023.

Pursuant to Article 35(2) of Act 2/2023, the protection afforded under the Act shall **not** apply to persons who report or publicly disclose:

- information contained in reports that have been rejected by the Internal Reporting System on any of the grounds provided for in Article 18(2)(a) of Act 2/2023;
- information relating exclusively to interpersonal disputes or matters affecting only the Reporting Person and the individual(s) referred to in the report;
- information that is already fully available in the public domain or consists solely of rumours;
- information concerning acts or omissions falling outside the scope of Article 2 of Act 2/2023.

Individuals who initially submit reports anonymously but are subsequently identified shall nevertheless benefit from the protection established by Act 2/2023, provided that they satisfy the legal requirements set out therein.

Protection against Retaliation

Gourmet Catering & Eventos adopts a **zero-tolerance approach to retaliation**.

Any form of retaliation, including threats or attempted retaliation against Reporting Persons, is strictly prohibited.

For the purposes of this Procedure, **retaliation** means any act or omission, whether direct or indirect, that is prohibited by law or that places a Reporting Person at an unjustified disadvantage in a work-related or professional context solely because they have submitted a report or made a public disclosure.

Examples of retaliation include, but are not limited to:

- suspension, dismissal or termination of employment;
- failure to renew or early termination of a temporary employment contract;
- termination or cancellation of contracts for goods or services;
- disciplinary sanctions;
- demotion or refusal of promotion;
- significant adverse changes to working conditions;
- refusal to convert a fixed-term employment contract into a permanent contract where there was a legitimate expectation that such conversion would occur;
- reputational damage;
- financial loss;
- coercion;
- intimidation;
- harassment;
- ostracism;
- negative performance evaluations or professional references;
- inclusion on blacklists or dissemination of information that restricts access to employment or business opportunities;
- refusal or withdrawal of licences or permits;

- denial of training opportunities;
- discrimination or any other unfair or unfavourable treatment.

Any individual whose rights are infringed as a consequence of making a report or public disclosure may request protection from the competent authority after the expiry of the standard two-year protection period.

Where duly justified, the competent authority may extend such protection after hearing any persons or bodies whose interests may be affected.

Reporting Persons shall also be entitled to the support measures provided for in Article 37 and the protection against retaliation established in Article 38 of Act 2/2023.

Throughout the investigation process, the Person Concerned shall also benefit from:

- the presumption of innocence;
- the right of defence;
- the right to access the investigation file under the conditions established by Act 2/2023;
- protection of their identity;
- confidentiality regarding the facts under investigation.

11. EXTERNAL REPORTING CHANNELS

In addition to, or as an alternative to, the Internal Reporting System, Reporting Persons may submit reports directly to the following competent external authorities:

Independent Whistleblower Protection Authority (Autoridad Independiente de Protección del Informante, A.A.I.)

C/ Luis Cabrera, 9 – 4th Floor
28002 Madrid
Spain

<https://www.proteccioninformante.gob.es/>

Valencian Anti-Fraud Agency (Agència Valenciana Antifrau)

Calle Navellós, 14 – Door 3
46003 Valencia
Spain

Telephone: +34 962 787 450

Online Reporting Portal:

<https://bustiadencuncies.antifraucv.es/>

European Anti-Fraud Office (OLAF)

European Commission
1049 Brussels
Belgium

Online Reporting Portal:

https://fns.olaf.europa.eu/main_en.htm

12. COMMUNICATION OF THIS PROCEDURE

This Procedure shall be made available in a clear and easily accessible manner to employees, clients, suppliers and all other stakeholders through the corporate website of Gourmet Catering & Eventos. It shall be published on the homepage within a dedicated and easily identifiable section.

Appropriate communication, awareness and training initiatives shall also be implemented to ensure that all relevant stakeholders understand both the purpose of the Procedure and the correct use of the Internal Reporting System.

13. REVIEW AND UPDATING OF THE PROCEDURE

This Procedure shall be reviewed and updated by the Governing Body of Gourmet Catering & Eventos whenever necessary, taking into account:

- practical experience gained from its implementation;
- legislative or regulatory developments;
- organisational changes;
- best practice in whistleblowing and compliance management.

In any event, the Procedure shall be reviewed at least once every three (3) years, following consultation with the legal representatives of employees.

Any amendments approved shall be formally published and communicated, ensuring the continued effectiveness of the Internal Reporting System and its alignment with applicable legislation and recognised international best practice.