

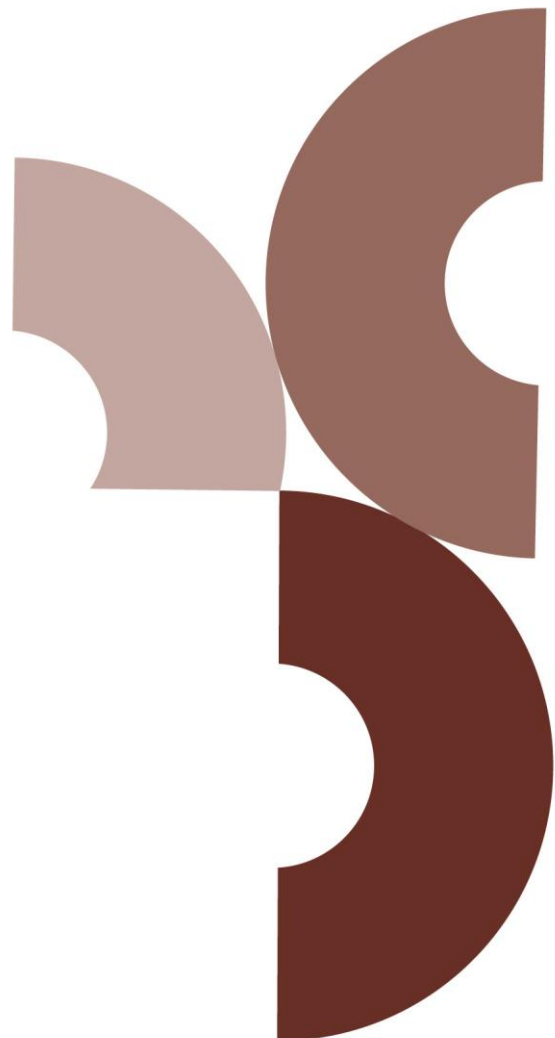


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## INTERNAL INFORMATION SYSTEM POLICY

LA FINCA GROUP

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## VERSIONS LOG

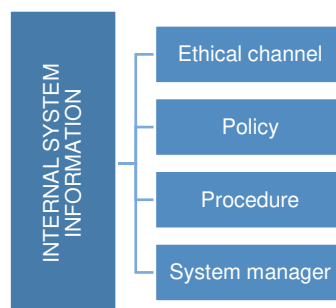
La Finca Group (hereinafter “the Company” or “LaFinca” indistinctly) has made, to date, the following updates to its internal information system policy (hereinafter, “the System”):

Denomination	Approval	Date
Internal Information System Policy	Board of Directors	09/06/2023

## INTRODUCTION

La Finca Group, aware of the importance for the Entity of having an “internal information system”, it has designed one in accordance with the provisions of Law 2/2023, of February 20, regulating the protection of persons who report regulatory violations and the fight against corruption (hereinafter “the Law” or “Law 2/2023”), which will be used as the preferred means of reporting violations, ensuring that all the necessary requirements are met so that the violation can be dealt with effectively.

The internal system information encompasses both the channel, understood as a tool through which information is received, as well as the person responsible for the system, the procedure and the policy.



En In this regard, it implements a compliance mailbox (hereinafter “internal channel” or “compliance mailbox”) managed by a third party, with the main objective of protecting individuals who, within the framework of an employment or professional relationship, detect actions or omissions that may constitute serious or very serious criminal or administrative offenses, in accordance with the provisions of the material scopes of this policy.

Consequently, this System enables Employees and third parties with employment or professional ties to the Entity, to report, in good faith and based on reasonable evidence, any facts that may constitute a legal or criminal risk to La Finca.



Furthermore, those who communicate through this internal system will be informed, in a clear and accessible manner, about the possibility of using external channels to report to the competent authorities (e.g., the Independent Authority for the Protection of Informants (I.A.I.) and where appropriate to the institutions, bodies, or agencies of the European Union.

The System meets a series of requirements that determine its functionality, including the following:

- a) Accessible use.
- b) Confidentiality guarantees.
- c) Correct monitoring, investigation, and whistleblower protection practices.

The implement system by LaFinca Group, also includes:

- a) A policy that sets out the general principles regarding internal information system and whistleblower protection, which must be duly publicized within the Entity.
- b) A procedure for managing incoming communications (Compliance mailbox), which establishes the necessary provisions to ensure that the internal information system and existing internal information channels comply with the requirements established by Law 2/2025.

## GOVERNING PRINCIPLES

La Finca Group System must comply with the *mens legis* of the regulations governing the protection of whistleblower's: this eliminates the need to comply with following principles:

### **a) Transparency and accessibility**

The system's policy, as well as, the essential principles of the compliance mailbox management procedure, will be made public through its website, where they must appear on the home page, in a separate and an identifiable section.

### **b) Confidentiality and anonymity**

LaFinca Group, take the necessary measures regarding the identity of the informant, as well as any data they have access to regarding an irregular activity through the compliance mailbox.

The administrators of the internal channel, as well as its supervisory bodies undertake to maintain due confidentiality in all actions and in relation to all persons involved.



Likewise, they will take appropriate measures to prevent and neutralize any type of retaliation that third parties might attempt to cause as a result of reporting the incident.

**c) Good faith**

Anyone who makes a communication must do so in accordance with the unwavering principle of good faith, providing sufficient reasons and objective evidence demonstrating the existence of noncompliance. Therefore, the transmission of false, distorted, and illicitly obtained information must be avoided.

**d) Objectivity and impartiality**

Communications received by La Finca, through its internal channel, will be treated and managed under the same criteria, regardless of who makes them and who they concern, without establishing any difference or privileged based on the circumstances of their individuals and their position in the Entity's hierarchical and functional organization.

**e) Choice of channel**

The informant may choose the communication channel they consider most appropriate and may use external channels if they deem it appropriate, primarily due to the fact they wish to report.

**f) Prohibition of retaliation**

La Finca internal system information, expressly prohibits acts constituting retaliation, including threats of retaliation and attempted retaliation against individuals who submit a communication through the internal channel.

Retaliation is understood as any acts or omissions that are prohibited by the law or, directly or indirectly, involve unfavourable treatment that places the people who suffer them at a particular disadvantage with respect to others in the work or professional context, solely because of their status as informants.

**g) Whistleblower protection**

La Finca Group system protects all the whistleblowers against any type of retaliation that the Entity may carry out as a result of the report.

Among the main requirements for obtaining protection, we can highlight the following:

- Information about irregularities must have been obtained in the context of work – related activities.



- The whistle-blower reporting the irregularities must have reasonable grounds to believe that the information is accurate, even if conclusive evidence is lacking, reasonable suspicion is sufficient.

#### **h) Presumption of innocence and the affected parties 'right to defence**

The accused must be informed of the ongoing investigation process so that, when accused of such conduct is alleged, they can exercise their right to defence and present any arguments that may allow them to prove their innocence.

Finally, it should be noted that LaFinca system guarantees that individuals who report or disclose violations through the compliance mailbox will have access to various support measures (e.g. information, legal advice, etc.).

## **OBJECTIVE SCOPE OF APPLICATION**

The policy regulate the functionality of the internal system of information, which any person who is under the subjective scope of the same and who considers that certain breaches are occurring, may formulate a communication so that the problem is known and adequately resolved, thus avoiding a delay in the same, with the consequent harm to the Entity and the parties involved in the communication.

The system, in addition to protecting those who report violations of European Union Law, will also protect those actions or omissions that may constitute serious or very serious criminal or administrative violations of our legal system.



La Finca Internal System Information, fulfil completely within the following aspects that appoint the law:

- Its designed, established and managed in a secure form, guarantee the confidentiality of the informant and any third party that appears in the communication.
- Allows the presentation of communications in writing or verbally, or both.
- Anonymous communications are accepted.
- Integrates the different internal information channels existing in the Entity.



## SUBJECTIVE SCOPE OF APPLICATION

The System extends to all the people who maintain work or professional relation with the Entity, as well as those who had already finish their professional, volunteer, internship, workers in training or even persons who participate in selection process.

This protection measures provided for also apply to individuals who assist the informant, people in their circle who may suffer reprisals, as well as to legal entities owned by the informant.

Similarly, protective measures also include employee representatives who advise and support the whistleblower.

## INTERNAL SYSTEM INFORMATION MANAGER

La Finca Group has appointed the “Internal Information System Manager”, who will be responsible for managing communications through the afore mentioned system and ensuring its proper functionality. The Entity has decided to assign this task to the Director of Legal Counsel and Head of Regulatory Compliance, who will also hold the position of Internal System Information Manager.

The manager of the System, a natural person and manager of the Entity, is responsible for carrying out his or her functions independently and autonomously with respect to the rest of the company’s organizational bodies.

La Finca Group has entrusted the management of the System to the Director of Legal Counsel and Head of Regulatory Compliance, who also assumes the functions derived from the implementation of the internal channel, complying at all times with the requirements established by Law 2/2023.

The functions assigned to the System Manager, in addition to any others they may be assigned to him, are the following:

- Management of communications received from the external third party that receives them through the compliance mailbox contracted for this purpose and that carries out the corresponding classification of the information received through the internal channel.
- Coordination of the investigation work for each of the complaints.
- Imposition of the corresponding disciplinary sanctions.
- Preparation of periodic reports on the operation of the channel

The following details the person responsible for the System Manager, as well as the body responsible for accepting, processing, and resolving the communication.



Internal System Information Manager	Director of Legal Counsel. Head of Regulatory Compliance.
Receive of Communications	Core Business Consulting
Body for admission and processing of the communication	Director of Legal Counsel. Head of Regulatory Compliance.
Communication resolution Body	Director of Legal Counsel. Head of Regulatory Compliance/ Internal Control Body/ Board of Directors.

## INTERNAL SYSTEM INFORMATION MANAGEMENT

The management of La Finca Group system it will be carried out by an external third party expert in the matter, who will be responsible for everything related to the information reception system, which will subsequently be sent to the Director of Legal Counsel, to the members of the ICB or, failing that, to the Board of Directors, for processing and final resolution, taking into account any potential conflicts of interest that may arise between them.

In the event that the System Manager himself is unable to perform the functions described above with complete impartiality due to conflict of interest, the final decision to internally assign the member of the ICB, or, in last instance, the Board of Directors, the final decision to internally assign the persons responsible for the instruction and final resolution of the communication.



The management of the System by an external third party, among other, complies at all times with following guarantees:

1. Independence.





2. Confidentiality.
3. Data Protection.
4. Secrecy of communications.

Furthermore, the management of LaFinca System by a third party it does not in any way a reduction in the guarantees as requirements established for this System by Law 2/2023, nor an attribution of responsibility for it to other person than the responsible for the system.

The external third party who manages the system is considered the data controller for the purposes of personal data protection legislation.

## DATA PROTECTION

The processing of personal data, as well as the files and rest of documentation analysed within the scope of La Finca Group system, shall be governed by the provisions of:

- Regulation (EU) 2016/679, on the Protection of natural persons with regard to the processing of personal data and on the free movement.
- Organic Law 3/2018, on Protection of Personal Data and the guarantee of digital rights.
- Organic Law 7/2021, on Data Protection processed for the purposes of prevention, detection, investigation and prosecution of criminal offenses and the execution of criminal penalties.

La Finca Group guarantees and assumes the responsibility for complying with the appropriate technical and organizational security measures regarding data protection on confidential information.

Personal data that is not clearly relevant to the processing of a specific information will not be collected or it collected accidentally, it will be deleted without undue delay.

Access to personal data contained in the system will be limited, within the scope of their competences and functions, exclusively to:

- The System manager and who manages it directly.
- The designed persons in the instruction and resolution phase of the communications.
- The human resources manager, only when disciplinary measures against an employee may be appropriate.
- The person responsible for the Entity's legal services, if legal action is required in relation to the facts described in the communication.
- The data processors that may be designated.
- The Data Protection Officer.



The data of the person making the report, employees and third parties must be kept in the system only for the necessary time to decide whether to initiate an investigation into the reported events.

In any case, if no investigation has been initiated after three months from receipt of the communication, it must be deleted, unless the purpose of retention is to provide evidence of the System's operation.

Complaints that have not been addressed may only be recorded anonymously, and the blocking obligation provided for in Article 32 of Organic Law 3/2018 does not apply.

La Finca Group has a data protection officer responsible for all processing operations, including this system.

## **PENALTY SYSTEM**

The System will be subject to a sanctioning regime, considering violations, among other, any action that effectively limits the rights and guarantees established through individual or collective contracts or agreements, any attempt or effective action to hinder the submission of communications or to prevent, frustrate, or slow down their follow-up, including the provision of false information or documentation by those required to do so, of the adoption of any reprisal, or the violation of confidentiality and anonymity guarantees, among others.

Natural and legal persons who carry out any of the acts described as very serious, serious and minor violations contemplated in Title IX of Law 2/2023 will be subject to sanction regime.

## **APPROVAL AND ENTRY INTO FORCE**

The present policy has been approved by Board of Directors of La Finca Group, and it came into force the day after its approval.