



GRUPO

# Tejedor Lázaro

SINCE 1951

## PROCEDURE FOR THE MANAGEMENT OF INFORMATION RECEIVED THROUGH THE INTERNAL REPORTING SYSTEM CHANNEL

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## I. INTRODUCTION

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Grupo Tejedor Lázaro, which comprises the companies (Dibaq Diproteg S.A., Derwent Arizona S.L, Derwent Nutrition S.L, Grupo Tejedor Lázaro S.L.), expressed its commitment to the Criminal Offenses Prevention System, an undertaking we began, initially, with **DIBAQ DIPROTEG SA**, the company where the design and implementation of the System began in 2019, and to which, progressively, all the companies linked to the TEJEDOR LAZARO FAMILY have been joining, such as **TEJEDOR LAZARO SL, DERWENT ARIZONA SL, DERWENT NUTRITION SL, and DERWENT PROJECT S.L**

We believe that the Internal Information System is an effective instrument, as was its predecessor, the complaints channel, which allows us to detect irregularities that would go unnoticed by other controls.

This system, which has been implemented by Grupo Tejedor Lázaro, builds on the experience of its predecessor, which emerged following the 2015 reform of the penal code and which we established at first, although it must be adapted to the legal provisions established by Law 2/2023 of 20 February.

This internal information channel serves as an essential element of the Internal Information System, for the implementation of which the Administrative Body is responsible, in accordance with the provisions of the regulations on the protection of personal data.

The Channel Manager, appointed by the Office of the President, will carry out their functions independently and autonomously from the other governing bodies of the group and will be assisted by the external law firm that advises us on this matter.

Although Grupo Tejedor Lázaro is not a commercial group, pursuant to the provisions of the Commercial Code, it does have a single policy regarding transparency and crime prevention. Therefore, it has decided that all management procedures to prevent the commission of criminal acts shall be identical for all companies in the Group (**TEJEDOR LAZARO SL, DERWENT ARIZONA SL and DERWENT NUTRITION SL, and DERWENT PROJECT S.L**)

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## II. GENERAL PRINCIPLES OF THE INTERNAL INFORMATION CHANNEL

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In accordance with the provisions of Grupo Tejedor Lázaro's Internal Information System Policy and in line with our Code of Conduct, the **employees of the Group are obliged to report** possible risks and breaches to the criminal compliance body.

This channel must be used to communicate, both by workers and by third parties, to inform Grupo Tejedor Lázaro of those actions or omissions that may constitute a serious or very serious criminal or administrative infraction, as well as any conduct contrary to the Code of Conduct for which the informant has reasonable grounds to believe such conduct has occurred.

Grupo Tejedor Lázaro **guarantees the confidentiality or anonymity of the identity of the people** who make use of the communication channel, as well as the content of the information received.

Grupo Tejedor Lázaro will guarantee that there will be **no reprisals of any** kind for information that has been sent in good faith, and the Group will adopt the necessary measures to protect informants.

Grupo Tejedor Lázaro will investigate all the information received, in order to determine whether or not the facts reported constitute an infringement.

Grupo Tejedor Lázaro, **will promote knowledge** of this legal instrument through appropriate training for all the Group's workers.

Independence from the Company's different decision-making bodies is guaranteed.

The Internal Information Channel of Grupo Tejedor Lázaro **will be managed** by the external law firm, as the Office of the Presidency has delegated responsibility to the member of the board of directors who is responsible for implementing the criminal offence prevention system.

**The presumption of innocence** is guaranteed to any of the people mentioned in the communication during the processing of the case, as well as the right to defense and the right of access to the case, preserving their identity, and guaranteeing the confidentiality of the facts and data of the proceedings.

**All complaints, without exception, will be investigated** thoroughly, and if the result determines that irregular behaviors are occurring, these will have consequences for the offender.

Communications to the whistleblowing channel **can be made in a variety of ways**, either by email, through the software or by postal mail.

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### III. PROCEDURE OF THE INTERNAL INFORMATION CHANNEL

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#### III.1. PRESENTATION OF INFORMATION

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The internal information channel of the companies that make up Grupo Tejedor Lázaro guarantees the confidentiality of the data corresponding to the informant and to any person mentioned in the information provided, allowing the submission and subsequent processing of anonymous communications.

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#### III.2. FORMS OF PRESENTATION OF INFORMATION

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The information presented in the internal information channel of Grupo Tejedor Lázaro companies can be done in various ways.

**i) By means of a communication made on the internal channel on the website** of the companies of Grupo Tejedor Lázaro, which meets all the confidentiality guarantees provided for in Article 2 of Law 2/2023, of 20 February.

A link or button has been established on the main page of the website of each of the companies of Grupo Tejedor Lázaro that will redirect to the Internal Information Channel tool for the communication of information.

This tool will be managed individually by the Channel Manager designated by the Administrative Body, and at the same time by the legal department, so that both

Other ways of submitting communications will be accepted:

**ii) On paper, by sending the documentation in a sealed envelope to the following** postal address:

- RESPONSABLE DEL SISTEMA INTERNO DE INFORMACIÓN
- C/ Cruz, 1, 40260, Fuentepelayo, Segovia

**iii) In person**, at the request of the informant, by holding a meeting for that purpose within a maximum period of seven days from the date of entry of the communication.

In this case, the communication must be evidenced by a recording in a secure, durable and accessible format or by transcribing the complete and exact content of the conversation in a record with the prior consent of the informant, who will be given the opportunity to check, rectify and accept the transcription of the message by signing, in accordance with the provisions of article 7 of the law

In all cases in which communications are made, the reporting person will be informed about the processing of personal data, in accordance with the

provisions of Regulation (EU) 2016/679 of the Parliament and of the Council, of 27 April 2016, on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and Spain's Organic Law 3/2018, of 5 December, on the Protection of Personal Data and Guarantee of Digital Rights.

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### *III.3. CONTENT OF THE PRESENTED INFORMATION/COMMUNICATION*

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The communication or information submitted may be anonymous.

If the complainant wishes to do so voluntarily, he or she should include in the communication as much known and possible information as possible to identify the persons referred to, as well as a detailed description of the conduct contrary to the legal system attributed to them.

In particular, the following information must be provided:

- a) Name and surname(s) of the person about whom information is to be communicated, as well as the workplace, the position and functions performed, and any other available data that allows identification.
- b) A precise and detailed description of the facts and conduct carried out which, in the opinion of the complainant, may constitute some type of infringement and which the complainant wishes to report.
- c) Documentation available to prove the facts reported and which will be attached to the communication or, failing that, to the information procedure.
- d) Information on the job held by the complainant, for the purposes of applying the protection measures established by Law 2/2023, of 20 February.
- e) Any other facts that the informant may consider appropriate or relevant.

When making the communication, the informant may indicate an address, email or safe place for the purpose of receiving notifications, and may also expressly waive the receipt of any communication of the actions carried out as a result of the information.

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### *III.4. RECEPTION OF INFORMATION AND PRIOR ANALYSIS*

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In the case of using the web channel, a registration number associated with the communication will be generated, which will be used by the informant to carry out the corresponding follow-up and, when necessary, to receive communications or to provide new information, and acknowledgement of receipt will be sent by the same means.

In the case of complaints submitted by post, confirmation of receipt will be communicated to the informant by postal notification sent to the indicated address.

Once the communication has been submitted, it will be registered in the Internal Information System.

Within **7 calendar days** following receipt of the communication by the same means, receipt shall be acknowledged.

If the information was presented verbally, the transcription record will have the same effects as the acknowledgement of receipt, so it is not necessary to issue the acknowledgement of receipt.

If the information received contains a description of facts, reported in a vague, generic, imprecise or unspecific manner, prior to the inadmissibility of a communication for this reason, the Instructor will inform the informant indicating deficiencies in their communication and will grant them **5 working days** in order to clarify, specify or duly define the facts to which they refer.

If such deficiencies are not corrected within the aforementioned period, inadmissibility proceedings will be initiated for the communication, and the reasons for this must be substantiated in detail.

Information, including anonymous information, will be investigated by the Information System Manager, assisted—where appropriate—by the external law firm that received the communication, which will act as the investigator in the matter.

Within **10 working days from the registration** of the report, a preliminary analysis will be carried out to verify whether the reported conducts or the facts are included in the scope of application set out in Article 2 of Law 2/2023, of 20 February.

The result of this preliminary analysis will be:

**Rejection of the communication.** This rejection will occur when any of the following cases occur:

- i. When the content of the communication does not entail a regulatory breach or a serious or very serious criminal or administrative offense (especially in the cases listed in art. 2 of Law 2/2023), nor is it considered a violation in terms of compliance, or of the principles and values defined in the Code of Conduct.
- ii. When the informant is not within the personal scope of application provided for in Article 3 of Law 2/2023, of 20 February.
- iii. The facts reported lack any plausibility or foundation in the opinion of the person in charge of the System, because they are manifestly unfounded and without any accreditation.
- iv. When, in the opinion of the person Responsible for the System, the data contained in the communication have been obtained through the commission of a crime, they will be inadmissible and, in addition to inadmissibility, the matter will be referred to the Public Prosecutor's Office.
- v. Where the communication does not contain new and significant information on infringements in relation to a previous communication in respect of which the corresponding procedures have been concluded.

In these cases, NEGOTIA ABOGADOS Y ASESORES SL, as the investigating body of the procedure, will notify the person responsible for the Internal Information System of the resolution in a reasoned manner to the informant, leaving the case closed.

The non-admission for processing will be communicated to the informant by the Information System Manager, unless the communication was anonymous or the informant had waived the right to receive communications.

Inadmissibility will result in the termination of the proceeding.

**Admission of the communication.** The informant will be notified of the acceptance of the communication, except when the information is anonymous or when the informant has declined to receive communications.

**Forwarding of the communication to the Public Prosecutor's Office,** when the facts could be indicatively constitutive of a crime or to the European Public Prosecutor's Office in the event that the facts affect the financial interests of the European Union.

**Forwarding of the communication to the authority, entity, or body** considered competent to process it, by the Head of the Information System.

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### *III.5. STUDY AND RESEARCH OF INFORMATION*

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Once the communication has been admitted for processing, a maximum period is set to conduct the investigation **of three months from the receipt of the information.**

This period may be exceptionally extended for another period of the same duration in cases where the facts under investigation are complex, or special technical, accounting, or IT knowledge is required, as well as in cases of accumulation of communications or information in a single case.

This phase will include all those actions aimed at verifying the plausibility of the facts reported.

NEGOTIA ABOGADOS Y ASESORES SL **will act as the Investigating Officer of the case,** and will carry out or coordinate the investigation of the content of the information received, with the support of the Head of the Internal Information System.

At all times and in order to guarantee the right of defense and with absolute respect for their presumption of innocence, the person concerned may be heard at any time, and will be informed of the possibility of appearing with the assistance of a lawyer, being given access to the file, although in no case will the identity of the informant be provided nor access to the communication made by them.



In addition, you will be informed of the right to submit written statements and about the processing of your personal data.

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#### *III.6. COMPLETION OF THE PROCEEDINGS AND FINAL REPORT*

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Once all the investigation actions have been carried out, NEGOTIA ABOGADOS Y ASESORES SL, as the **investigating body, will issue a proposal report to the Head of the Internal Information System** with the following content:

- A statement of the facts reported together with the identification code of the communication and the date of registration.
- The actions carried out in order to clarify the facts.
- The allegations made by all the people involved
- The conclusions reached in the preliminary investigation and the assessment of the proceedings and the evidence that supports them, indicating the proposed actions to be carried out.

Together with the issuance of the Report, it will adopt (a) the decision to close the file, notifying the informant and the affected person, noting any special protection that the informant may have, if applicable, or (b) the referral to the Public Prosecutor if indications of a crime are found and/or (c) the initiation of disciplinary proceedings against the person who has violated the compliance rules.

The Head of the Internal Information System of Grupo Tejedor Lázaro may inform the Regulatory Compliance Committee of the communications received, preparing an annual report, preferably in the month of November, which will be submitted to the Office of the Presidency for its information, maintaining at all times the anonymity and confidentiality of the informant.

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#### *III.7. MAXIMUM DURATION OF THE PROCEDURE*

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The maximum duration of the procedure shall not exceed 3 months from the date of submission of the acknowledgement of receipt or, if it was not sent, from the date on which seven calendar days have passed since the submission of the communication, except in cases of special complexity that require an extension of the period. In this case, this may be extended up to a maximum of three additional months.

The person responsible for the management of the internal information system may request that the investigation be exceptionally extended, and may indicate other relevant aspects or suggest elements of investigation when he or she understands that the investigation carried out may be manifestly insufficient or inconclusive. To this end, a period of no more than two calendar months will be set for it to be completed, with a complementary report to the previous one being issued within 15 days from the end of the two-month period.

The result of the investigation will be communicated in writing, through the Internal Reporting Channel, to the person who has provided the information.

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#### IV. VALIDITY

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This PROCEDURE FOR THE MANAGEMENT OF THE INFORMATION RECEIVED IN THE CHANNEL OF THE INTERNAL INFORMATION SYSTEM, OF GRUPO TEJEDOR LÁZARO, has been approved by the Office of the Presidency of the Group, on September 21, 2023.

The interpretation of the entire Regulatory Compliance Policy, as well as the resolution of any questions and doubts that may arise and the verification of the correct adaptation of its content in the Group's companies, will be the responsibility of the head of the Group's Regulatory Compliance Committee, who may, in cases he deems appropriate, seek the non-binding opinion of the Regulatory Compliance Committee.

This Policy will enter into force at the time of its publication through internal communication channels and will be subject to periodic updates.

<b><u>1ST VERSION OF THE PROCEDURE FOR MANAGING THE INFORMATION RECEIVED IN THE INTERNAL INFORMATION SYSTEM</u></b>		
<b><i>Prepared by:</i></b>	NEGOTIA ABOGADOS SLP	<b><i>Date: August 2023</i></b>
<b><i>Reviewed by:</i></b>	<b><i>GTL COMPLIANCE AREA</i></b>	<b><i>Date: September 2023</i></b>



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