



WHISTLEBLOWER CHANNEL POLICY

1. Introduction to the Whistleblowing Channel

The prestige and reputation of PAPRIMUR, S.L. are the result of many years of effort and hard work by each and every member of the company. However, the inappropriate behavior of even a single employee can damage its image. For this reason, PAPRIMUR, S.L. actively works to prevent and avoid this possibility. Thus, among other things, all employees and collaborators acting on behalf of and/or for PAPRIMUR, S.L. are required to comply with and respect current legislation and internal policies and procedures at all times. The cooperation of all employees in detecting potential misconduct is also crucial to this preventative effort. In this regard, Law 2/2023, of February 20, regulating the protection of individuals who report regulatory violations and combating corruption, reinforces the need for companies to have control systems and mechanisms that allow them to prevent, detect, and respond to the risk of a crime being committed within the company by any of its members.

The Whistleblowing Channel plays a fundamental role in the effectiveness of these prevention models, allowing members to report potential risks and breaches.

That said, this Policy will describe all matters related to the operation of the Whistleblowing Channel of PAPRIMUR, S.L.: who can file a complaint, against whom, in what situations, and, above all, what steps will be followed when a complaint is received. All of this, of course, will be subject to the strictest confidentiality.

All members of PAPRIMUR, S.L. They will be aware of this tool, undoubtedly of great value and utility to preserve and protect, together, their image, prestige and reputation.

2. Users of the Whistleblowing Channel

The Whistleblowing Channel is aimed at all professionals at PAPRIMUR, S.L. who have or may have knowledge of an irregularity committed by any other professional.

- **2.1 Who should report through the Whistleblowing Channel?**

All employees, managers, external collaborators (agents, subcontractors, or other third parties acting under the authority of PAPRIMUR, S.L.), and all clients and suppliers of PAPRIMUR, S.L. must report, through the Whistleblowing Channel, any irregularity of which they become aware and which falls within their scope, without fear of dismissal or any other type of retaliation, and with the assurance that it will be treated with the utmost confidentiality.

- **2.2 Who can be reported through the Whistleblowing Channel?**

All employees, managers, or external collaborators of PAPRIMUR, S.L.

subject to its authority who have committed any irregularity or conduct detailed in Annex I of this document may be reported.

Likewise, any conduct that is contrary to the principles and standards of conduct established by PAPRIMUR, S.L. may also be reported through this Whistleblowing Channel.

3. Means for receiving complaints

The company manager will appoint the Whistleblower Channel Officer. Both their appointment and their dismissal will be notified to the Independent Whistleblower Protection Authority (AAI), or, where applicable, to the competent authorities or bodies of the autonomous communities, within the scope of their respective powers, within the following ten business days, specifying, in the case of dismissal, the reasons that justified it.

All complaints must be submitted to the Whistleblower Channel Officer and must be formulated and submitted in writing or verbally. The complainant may choose any of the following methods:

- By email, to canaldenuncias@paprimur.es.
- By mail, addressed to the Whistleblower Channel Officer, C/ Baco, P.I. of Fortuna 24, 30620, Fortuna (Murcia).

For written complaints, the complainant will complete the complaint form (Annex II), which will be available on the corporate website (www.paprimur.es).

In the case of verbal complaints, the Whistleblower Channel Manager will transcribe the complaint verbatim or record it, with the complainant's prior authorization.

Complainants may identify themselves when making the complaint or remain anonymous. However, throughout the entire procedure, the confidentiality of the complainant's identity will be guaranteed, complying with the privacy requirements established by the Organic Law on Data Protection.

Privacy is one of the most important aspects of the Channel's operation. Therefore, all those who may be involved at any point in a potential complaint will be bound by the strictest obligation of confidentiality and professional secrecy.

4. Measures to protect the whistleblower

- **4.1 Prohibition of Retaliation**

Those who file any type of complaint as provided herein and in good faith are protected against any type of retaliation, discrimination, or penalty on account of said complaint.

A complainant who believes that any retaliation has been taken against them as a consequence of having filed a complaint may report it to the competent authority.

The prohibition of retaliation provided for in the preceding paragraphs shall not preclude the adoption of appropriate disciplinary measures when the internal investigation determines that the complaint is false and that the person who filed it was aware of its falsity, having acted in bad faith.

- **4.2 Confidentiality Regarding the Whistleblower's Identity**

PAPRIMUR, S.L. guarantees the utmost confidentiality regarding the whistleblower's identity. As a measure

to guarantee this confidentiality, it is expressly stated that the exercise of the right of access by the defendant will not imply access to data relating to the whistleblower's identity.

Consequently, and unless otherwise determined by a court, PAPRIMUR, S.L. will not provide the defendant with the whistleblower's identity.

This principle of confidentiality is one of the fundamental pillars of the Whistleblowing Channel, whose proper functioning depends on being able to guarantee whistleblowers that their identities will be protected, so as not to discourage reporting.

Likewise, the Whistleblowing Channel Manager is obligated to maintain professional secrecy regarding the whistleblower's identity. If, exceptionally, an external advisor or another member of PAPRIMUR, S.L.

If he participates in the investigation of the facts, he will be subject to the same obligation of confidentiality and professional secrecy.

- **4.3 Measures in the event of a conflict of interest**

If the reported events fall within the scope of the duties of the Whistleblower Channel Manager, they must refrain from participating in the complaint processing procedure, as this will be considered a conflict of interest and could limit their ability to carry out the processing and investigation of complaints with due objectivity, neutrality, and impartiality. This conflict may also arise when the events affect a person with whom they have a family relationship or a business interest.

Consequently, if the complainant suspects that the events could involve a conflict of interest with the Whistleblower Channel Manager, they may file the complaint directly with the company's General Manager, who may provisionally appoint another person as Whistleblower Channel Manager.

5.Complaint Processing Procedure

- **5.1 Receiving Complaints**

All complaints will be received by the Complaints Channel Manager, who will be responsible for receiving them, conducting a preliminary analysis of the reported facts, and verifying their suitability for the provided form. Following this, the Manager will decide whether to initiate the corresponding investigation or reject the complaint, as stipulated in this Policy, within a maximum period of ten business days from the date of receipt.

a) Rejection of the complaint: If the complaint does not meet the formal requirements established herein, or if it is evident that the reported facts do not constitute an infringement of the provisions, the Complaints Channel Manager will reject it.

b) Acceptance of the complaint and initiation of the investigation phase: When the complaint filed meets the required formal requirements and, furthermore, the reported events fall within the scope of the Whistleblowing Channel, and there is evidence that they have occurred, the Whistleblowing Channel Manager will decide whether to accept it for processing.

After following the above steps, the decision made by the Whistleblowing Channel Manager in this phase of the procedure will be communicated to the complainant with acknowledgment of receipt within a maximum of seven business days.

- **5.3 Proposed Resolution**

A response to the investigative actions will be provided within a maximum of three months. Once the investigation is concluded, two actions will be taken:

-- First, the Whistleblower Channel Manager will report the results achieved to Management, formulating a proposed resolution.

- Once this has been done, and in light of said report, Management will make the decision that, in its opinion, is appropriate, agreeing to close the complaint and the actions taken when the reported facts have not been sufficiently proven or do not constitute an infringement included in the Whistleblower Channel. Conversely, if it considers that the reported facts have been sufficiently proven and, furthermore, constitute an infringement included in the Whistleblower Channel, it will issue a reasoned resolution indicating the legal measures to be taken.

When the facts could constitute a crime, the information will be sent to the Public Prosecutor's Office immediately. If the facts affect the financial interests of the European Union, it will be referred to the European Public Prosecutor's Office.

- **5.4 Execution of the sanction**

It will be the responsibility of the Manager to apply the agreed sanction or disciplinary measures.

6. External Reporting Channel

Any employee of PAPRIMUR, S.L. may report to the Independent Whistleblower Protection Authority (A.A.I.) or to the corresponding regional authorities or bodies, any actions or omissions covered by Law 2/2023 of February 20, regulating the protection of whistleblowers and combating corruption.

Reports may be submitted in writing, by mail or through any electronic means enabled for this purpose, addressed to the external reporting channel of the Independent Whistleblower Protection Authority (A.A.I.), or verbally, by telephone or voicemail. The whistleblower's request may also be submitted in person within a maximum of seven days.

The A.A.I. will be established at the time of its creation. and/or the corresponding regional authority or body is designated, the specific external communication channels will be communicated to all company personnel: telephone number, email, address...

7. Protection of Personal Data

When designing this Channel, PAPRIMUR, S.L. fully complies with applicable data protection regulations.

Personal data collected through the Whistleblowing Channel will be processed solely for the purpose of handling received complaints and, if necessary, investigating the veracity of the reported events.

Data collected in connection with a complaint that leads to the initiation of the corresponding investigation will be included in the "Whistleblowing Channel" file, duly registered with the Spanish Data Protection Agency. The data controller for this file is PAPRIMUR, S.L.

However, it is expressly stated that data contained in complaints that are not accepted for processing will not be added to any file and will be immediately deleted.

Both the complainant and the accused will be duly informed, in each case, of the specific individuals and bodies to whom their data will be disclosed, in accordance with the provisions of this policy. The personal data collected through the Whistleblowing Channel:

✓ will be limited to what is strictly and objectively necessary to process complaints and, where applicable, verify the veracity of the reported facts;

✓ will be processed at all times in accordance with applicable data protection regulations, for legitimate and specific purposes related to any investigation that may arise as a result of the complaint;

✓ will not be used for incompatible purposes;

✓ will be adequate and not excessive in relation to the aforementioned purposes.

PAPRIMUR will ensure that all necessary technical and organizational measures are adopted to preserve the security of the collected data, in order to protect it from unauthorized disclosure or access.

VERSION CONTROL

Version	Date	Changes
1.0	November 2023	Initial Version

APPROVALS

Governing Body	Entity	Date	Signature
Management	PAPRIMUR SL	November 2023	

ANNEX I. Conduct that can be reported through the Reporting Channel

Conducts that can be reported through the PAPRIMUR, S.L. Complaints Channel. These include any breach of the company's established code of conduct, as well as conduct classified as a crime in the Criminal Code and offenses stipulated in other special laws, which may generate criminal liability for the company, such as:

- Bribery
- Influence peddling
- Business corruption
- Corruption in international transactions
- Fraud
- Deceptive advertising
- Disclosure of trade secrets
- Grant fraud
- Tax evasion
- Social security fraud
- Non-compliance with and falsification of accounting obligations
- Crimes against natural resources and the environment
- Obstruction of justice
- Bankruptcy offenses
- Intellectual property crimes
- Industrial property crimes
- Computer damage
- Counterfeiting of currency and stamped documents
- Crimes against personal and family privacy
- Crimes against the rights of foreign citizens
- Money laundering
- Financing of Terrorism
- Crimes against public health
- Violations of workers' rights
- Securities fraud
- Handling of toxic, corrosive, and other substances
- Refusal to cooperate with inspections
- Illegal financing of political parties
- Fraudulent invoicing
- Smuggling
- Price fixing in public tenders and auctions
- Price setting

ANNEX II. Complaint Communication Form

Name and surname of the complainant (optional)

Please indicate your relationship with PAPRIMUR, S.L. as well as the Department/Area to which the complainant belongs.

Address or means for notification purposes chosen by the complainant (email, telephone...)

Name and surname of the person reported

Type of infraction. Please detail below the facts that may warrant reporting.

Place and date: