



INTERNAL REPORTING CHANNEL PROCEDURE

REV. 01

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1.- Context and background

The OLIVA TORRAS group, in compliance with the European Directives and internal regulations, implemented an Ethical Channel through which any person related to the group who had knowledge of behaviours that deviate from the Code of Ethics approved by the company, could and should inform the company through the Ethical Channel.

In compliance with Law 2/2023 on the Protection of Whistleblowers, we are at present adapting the previous system by creating an Internal Reporting Channel, which, based on the premise of impartiality and confidentiality, investigates behaviour that is contrary to the Code of Ethics, based on an objective investigation.

At no time shall the use of this internal channel be grounds for retaliation.

2.- Objective

The OLIVA TORRAS group has expressed its commitment to regulatory compliance and ethically correct conduct in all areas of its Governance, Management and actual activity and, through this commitment, provides you with a specific communication channel: the Internal Communication Channel.

Through this communication channel, anyone related to the OLIVA TORRAS group can report any possible irregularity to the compliance body in charge of the supervision and surveillance of the company's prevention measures, as well as any non-compliance or behaviour contrary to the Code of Ethics (point 11), which contemplates the legality and the rules that govern our organization.

This document is established to ensure that, in the event of any action contrary to the provisions of the Code of Ethics, it will be dealt with professionally and confidentially, with the adoption of the appropriate measures to protect the interests of the Company and ensure effective compliance with the Code of Ethics.

3.- Scope

Territorial scope: This procedure applies to all workplaces belonging to the OLIVA TORRAS group in Spain.

- L. OLIVA TORRAS, S.A.
 - Camí Rajadell s/n 08240 Manresa
- MAQUINARIA , ESTACIONAMIENTOS I PARKIMETROS S.L.
 - Av Ragull, núm. 50, 3º SANT CUGAT VALLES
- SOLUCIONES MECANICAS INTEGRALES S.L.
 - Av Ragull, núm. 50, 2º SANT CUGAT VALLES

Personal scope: any person who has or has had an employment relationship (direct or indirect) or professional relationship with the company, as well as external auditors and Clients and Suppliers of the OLIVA TORRAS Group.

Timeframe: this procedure will remain in force as long as the Internal Reporting Channel is implemented.

4.- Reportable events

Any conduct presumed to be illegal or potentially illegal, or contrary to the code of ethics, which happens or may happen at any workplace belonging to the OLIVA TORRAS group and causing damage to people or to the organization itself, or which is a breach of our commitments contained in the Code of Ethics published on the website, or which may constitute a breach of internal regulations or applicable legislation or even constitute a crime, or not constituting a breach but contrary to our code of ethics.

5.- Report requirements

In order for the report to be investigated with the utmost diligence, it should contain the following information in as much detail as possible:

- Identification of the whistleblower and their relationship with the firm. In all reports, but especially in anonymous ones, it will be necessary to provide a means of contact.
- Clear and detailed statement of the events.
- The identity, if known, of the alleged offender(s).
- The date or timeframe in which the events which are the subject of the report occurred.
- The list of documents or any other evidence that supports the events referred to.
- The identity of the witness or witnesses who may be interviewed in order to verify the reported events.

Reports must always meet the criteria of accuracy and proportionality, and this mechanism may not be used for any purposes other than those that pursue compliance with the rules in the Code of Ethics.

6.- Communication channels

Any person who becomes aware of an irregularity may report it directly to the company through the Internal Reporting Channel or to the Independent Whistleblower Protection Authority through the external channel.

A.- INTERNAL REPORTING CHANNEL

Reports may be made in writing or orally.

Written communication may be made by the following means:

- By mail to the following address

BODY RESPONSIBLE FOR THE INTERNAL REPORTING SYSTEM

OLIVA TORRAS GROUP

C/ Camí de Rajadell s/n (8241) Manresa

- By email

codi.etic@olivatorras.com

- Through the form provided for this purpose on the Oliva Torras web portal

The report can be made verbally through the contact telephone number +34 696 529 936

The whistleblower will be free to choose the means of communication with the Body Responsible for the Internal Reporting System.

Anonymous reports in which there is no form of contact with the whistleblower will be monitored throughout the procedures, with the exception of the actual communications.

All reports will be processed using a reference number. The reference to the whistleblower, reported person and/or any witness shall in any case be anonymised to conceal their identity.

Verbal reports will be documented in recordings when so authorized by the parties or, when this is not possible, by means of a complete and accurate transcription of the conversation, which shall be signed by the parties.

B.- EXTERNAL CHANNEL

Any individual may also report through the external channel of the Independent Whistleblower Protection Authority (IPA), or via the corresponding regional Authorities or Bodies.

INDEPENDENT WHISTLEBLOWER PROTECTION AUTHORITY

In accordance with Additional Provision 7 of Law 3/2023, the Independent Authority in Catalonia is vested in the following body:

ANTIFRAUD OFFICE OF CATALONIA

34.935.54.55.55

<https://www.antifrau.cat>

autoritatproteccio@antifrau.cat

7.- Body responsible for the Internal Reporting System

The Body Responsible for the Internal Reporting System is the body responsible for receiving the reports, making the first confirmation and processing the report, and taking whatever steps it deems appropriate.

The Body Responsible for the Internal Reporting System is a professional body formed by:

- Two internal persons: A member of the Board of Directors and the head of the People Management Department
- One external person: Head of External Legal Advice.

Furthermore, the Body responsible for the Internal Reporting System may have additional advisers, and which may collaborate when it is considered necessary to the investigation process.

To guarantee its effectiveness, the Body responsible for the Internal Reporting System delegates its functions to the following members:

*The head of People Management will be responsible for receiving and recording reports by any means and will be the liaison with the whistleblower, informing them about the initiation of proceedings, the proceedings agreed upon and the results of these.

* The external legal advisor will be responsible for assessing the seriousness of the report, and for establishing the pertinent procedures to clarify the events. Being a person external to the company, this guarantees the impartiality of the investigation.

* The Body Responsible for the Internal Reporting System as a whole will be in charge of drawing up the final report, which will include the events reported, the procedures carried out, the witnesses interviewed, the documents examined and the conclusions of the investigation. In the event of any disagreement in the adoption of decisions relating to the investigation, these shall be adopted by a simple majority.

8.- Principles of the Internal Reporting Channel

The operation of the Internal Reporting Channel shall be governed by the following principles:

- **Public and transparent:** Visible on our website and publicly available to any interest group that may require it.
- **Simple, accessible and easy to use.** Several access channels and a simple procedure have been established.
- **Confidentiality:** We are committed to protecting your identity in accordance with the law.

The identity of users of the ethical channel will be confidential and will only be known by the members of the Body Responsible for the Internal Reporting Channel (internal and external), who are obliged to maintain the strictest confidentiality. In this case, the identity of the reporting person will only be disclosed by a court order or in duly justified compliance with Organic Law 15/1999 of 13 December 1999 on the Protection of Personal Data and its regulations.

Responsibility: Given the purpose of the Internal Reporting Channel, we demand that it is used responsibly. All communications made through this channel will therefore be studied and answered as soon as possible.

Mandatory: The use of the Internal Reporting Channel is mandatory for all persons forming part of both internal and external areas who may have become aware of any anomalous conduct in the performance of their duties and implementation of the company's procedures.

Conflict of interest: Any member of the Internal Reporting Channel who participates in the investigation of reported events must abstain if there is a conflict of interest that does not allow them to carry out the investigation objectively. In this case, the member concerned shall be replaced by another person who has no conflict of interest.

Justice: The rights of the whistleblower, stakeholders and those reported will be protected. It shall initially be assumed that all communications are made in good faith and that all persons are innocent until proven otherwise, with a guarantee of the right to privacy, defence and the presumption of innocence of the persons who are the subject of the objection, complaint or report.

No retaliation: Furthermore, considering that all communication is made in good faith, the Internal Reporting Channel will not take any disciplinary or legal action against the whistleblower with respect to any objection, complaint or report, unless it is maliciously false and with the sole purpose of discrediting the firm or its employees.

A well-defined and homogeneous investigation process: in four phases: receipt, investigation, decision and assurance of compliance with the procedure.

Diligence: The Body Responsible for the Internal Reporting Channel will diligently process the information communicated to them. The whistleblower shall be notified of the report's receipt within 7 calendar days and the Body responsible shall adopt the necessary decision resulting from the investigation process within a maximum period of three months. This period may be extended to six months when necessary if the nature and/or complexity of the report justifies a longer investigation.

Cooperation with the employment authority: The Body Responsible for the Internal Reporting Channel shall cooperate in everything that is required of them by the judicial and administrative authorities and, in turn, shall take decisions on initiating legal action, if necessary.

Legality: The current legislation of the country in which the investigation is carried out shall be respected at all times, especially with regard to data protection, the right to privacy and relations with the judicial and administrative authorities.

Right of access to information: The whistleblower will be informed of the final report resulting from the investigation process. During the course of the investigation, the parties involved shall also have the right to know the status of the process and to present any arguments, allegations and evidence they deem necessary.

9.- Operation of the Internal Reporting System

1st PHASE - RECEIPT OF THE REPORT

Once the communication is received through one of the defined channels, the Body Responsible for the Internal Reporting System must:

- 1.- Record the communication in the company's Report Book, assigning it a reference number.
- 2.- Review the information received and proceed to confirm or reject it in accordance with the report requirements described above.
- 3.- If the report meets the conditions for its confirmation, it will be accepted and the whistleblower will be informed of the receipt of the communication and the assigned file number within a maximum period of 7 days. This file will form part of an internal register of objections, complaints and reports for subsequent follow-up.

Strict confidentiality will be maintained at all times regarding the identification of the whistleblower, as well as the details provided.

2nd PHASE - INVESTIGATION

The Body Responsible for the Internal Reporting System will evaluate the events and determine the procedures to be carried out and the witnesses to be summoned in order to clarify the reported events.

All confirmed reports will be investigated by the Body Responsible for the Internal Reporting System. As a rule, the maximum period to investigate and prepare the investigation report shall be three months.

Whenever possible, the investigation process shall include a private interview with the whistleblower, and with the person allegedly responsible for the reported conduct. Taking into account the seriousness of the case, the Body Responsible for the Internal Reporting System may in turn interview as many people as they consider necessary in order to have the appropriate information and make an objective decision on the matter. All references to individuals will be anonymised in the file.

Throughout the investigation process, the parties involved shall have the right to know the status of the process and to raise any arguments, allegations and evidence they deem necessary.

Once the investigation has been completed, the Body Responsible for the Internal Reporting System shall draw up a report of the conclusions which shall be communicated to the company's management, to the whistleblower and, if applicable, to the person reported.

3rd PHASE - DECISION

The report may lead to any disciplinary action or penalties being imposed. Cases that may allegedly constitute a crime shall be reported to the employment, administrative or criminal authorities.

4th PHASE - COMPLIANCE

Each communication will be processed as soon as possible and a reply will in any case be given on the final corrective and preventive measures to be implemented within a maximum period of three months. If, for any reason, a reply cannot be sent within this period, the interested party will be informed that their request is still pending and will be informed of a new deadline. However, the Body Responsible for the Internal Reporting System reserves the right to refuse to process and file malicious requests that may clearly violate the criteria of good faith or requests for confidential data regulated by law that require the protection of the persons or institutions involved, in which case the whistleblower will be informed in a timely manner.

10.- Rights of access, rectification, erasure and objection corresponding to users of the Internal Reporting Channel

The personal data required to complete a communication through the Internal Reporting Channel is necessary for the legality and effectiveness of the channel itself. All data will be added to a file owned by Oliva Torras and will be processed. It will at no time be used for any other purpose.

The personal data obtained will not be disclosed to third parties unless there is a legal obligation.

The sending of personal data by the user of the Internal Reporting Channel implies the acceptance of the Oliva Torras data protection policy and, specifically, unequivocal authorisation for its collection and processing with the sole purpose of complying with the legality to which the Internal Reporting Channel and its objective are subject.

The personal data collected will be kept for the duration of the investigation and, in any event, during the limitation periods for the legal actions derived from such events.

In accordance with current legislation, the user of the Internal Reporting Channel may exercise their rights of access to their personal data, to their rectification or erasure, to limit its processing, to object to the processing and, when possible, to withdraw all or part of the consent given by writing to Oliva Torras via email to lop@olivaterras.com, indicating the right to be exercised. These rights would in any case be effective once the investigation has been completed.

11.- Code of Ethics and Conduct

The Oliva Torras Group's code of ethics is an ethical commitment that includes basic principles and rules of conduct that provide the necessary guidelines to enhance suitable relations between the Oliva Torras Group and its main stakeholders: shareholders, employees, customers, suppliers and society in general.

The code of ethics is geared towards the reciprocal benefit of all parties, respecting the role of each of them at all times in such a way that Oliva Torras requires that all persons involved act in accordance with the principles and rules based on ethical conduct.

Maintaining trust with the Oliva Torras Group's main stakeholders means being committed to constantly reaffirming everything that contributes to guaranteeing the integrity and transparency of our activity, always in line with the Company's mission and values.

Principles and guidelines of conduct

Oliva Torras and the suppliers with which it works agree not to behave or act in any way that may not correspond to this standard or form of acting, through the enforcement of the following principles and guidelines of conduct, regulated in its code of ethics:

Compliance with laws and regulations

Oliva Torras maintains its reputation by respecting the laws, regulations and other requirements applicable to our company in all the countries in which we are present and carry out our activity. It is the employee's responsibility to be aware of the laws, regulations and obligations related to their jobs that may affect them. Any breach of these may lead to criminal prosecution or civil proceedings against the company or its employees.

Respect for human rights

Oliva Torras is committed to respecting all laws governing human rights and fair labour practices. We observe the United Nations Guiding Principles on Business and Human Rights and comply with international human rights law wherever we operate. Oliva Torras supports the elimination of all forms of illegal, forced or compulsory labour, including child labour. We strictly prohibit the use of illegal, forced or compulsory labour by our suppliers and subcontractors.

We pay special attention to the United Nations Universal Declaration of Human Rights, legislation relating to money laundering, prevention of corruption and bribery, competition, export control and trade sanctions, as well as conflicts of interest, gifts and hospitality.

Relations with employees

Oliva Torras respects the right of workers to join unions and organizations. This includes the right to organize, participate and bargain collectively. Oliva Torras respects the role and responsibilities of social partners and is committed to communicate and negotiate openly to resolve issues of collective interest, by providing them with the means to carry out their mission and without preventing them from exercising their role.

Equal opportunities, inclusion and non-discrimination

Oliva Torras offers equal employment opportunities to all qualified workers and applicants, so that everyone has the opportunity to contribute and succeed. The recruitment, training and personal development of people from different backgrounds is an important asset for the organization.

We believe that a diverse and inclusive team is the cornerstone for developing sustainable and successful activities. All employment decisions, including hiring, performance evaluation, promotion, training, salary and development, shall be made solely on the basis of objective factors including merit, qualifications, performance and other business considerations. Oliva Torras prohibits any discrimination related to age, sex, race, ethnic origin, nationality, religion, health, disability, marital status, sexual orientation, political or philosophical opinions, trade union membership or any other characteristics protected by applicable laws and regulations.

Oliva Torras does not tolerate any form of harassment. All persons who are part of the organization are responsible for acting with prudence and good judgement in their personal and professional

relationships. The company has provided employees with a procedure for reporting behaviour that may be considered harassment.

If you observe or suffer any form of harassment or discrimination, it should be reported through the email address at codi.etic@olivatorras.com. You will not be subject to any retaliation for reporting in good faith.

Health and safety

For Oliva Torras, the health and safety of everyone who works for it is a priority. Care will be taken to ensure that the highest standards are implemented with the objective of creating a safe workplace for all. Special attention should be paid to the adoption of the necessary measures to eliminate health and safety risks in all areas and to reduce the number of accidents. This task is supported by intensive training of all personnel and will involve the adoption of a policy of zero tolerance for any deviation from these standards.

Oliva Torras regularly prepares instructions to keep all the people who work there informed of potential risks and safe working practices. We implement procedures to mitigate security risks and to react to any incidents or accidents. All workers have the responsibility to be informed of current instructions, to apply them and to diligently report any incident or accident to the person responsible for Occupational Risk Prevention.

Privacy of personal data

Oliva Torras takes all necessary measures to ensure the proper processing of personal data in accordance with all company instructions, applicable laws and regulations on data protection. No personal information will be disclosed to third parties, unless required and permitted by law.

In the course of your work, you may have access to other people's personal data. Only those employees with a legitimate reason to process personal data on behalf of Oliva Torras can access it, given that the scope of their individual role and job responsibilities allow this. Everyone has the responsibility to implement the necessary measures to safeguard personal data from any possible mismanagement, misuse or disclosure.

Gifts and hospitality

In business relationships, the exchange of tangible gifts and hospitality may be perceived as a conflict of interest and interfere with good business judgement. Oliva Torras guarantees that all business decisions are based on the competitiveness, performance and quality of the goods and services it offers. No gifts may be offered or any attention given for the purpose of obtaining any kind of advantage or to influence the outcome of a business decision in violation of the law, the recipient's obligations or this Code of Conduct. All gifts and hospitality must have a lawful and legitimate business purpose.

It is forbidden for people working at Oliva Torras to offer, accept or authorise a relative or close person to accept anything of value, including gifts, recreational activities, tickets to events, accommodation,

favours, services, loans, use of property or equipment, as well as any other form of special treatment that could improperly influence business decisions. They are only acceptable if they are of reasonable, modest, symbolic value and can be reciprocated.

Environmental protection

Oliva Torras is fully aware of its responsibility in environmental matters. We design our products, manufacturing processes, facilities and services with the objective of eliminating hazardous products, favouring the use of recyclable materials, consuming the minimum amount of energy and correctly segregating and managing the waste generated. Our environmental impact is considered in all major decisions and is carefully managed in accordance with all internal standards, as well as the relevant laws and regulations.

All Oliva Torras employees have the responsibility to support our commitment to environmental protection through their daily work activities.