



ETHICAL CHANNEL

(COMPLAINTS CHANNEL)

1. OBJECTIVE

To set the communication channel necessary to answer any queries, communications or complaints from **GM FOOD** staff, including administrators, directors, employees and external personnel (hereinafter Relevant Individuals) or other interested parties¹ (employees, customers, suppliers and external collaborators, public and private institutions and the public in general) in relation to actions or behaviours that may be contrary to applicable law or those principles or internal regulations² formalised by **GM FOOD**.

2. APPLICATION

The Ethical Channel is directed at Relevant Individuals of **GM FOOD**, regardless of their position or work location.

The guidelines for conduct contained in this Code are binding and affect all affiliate companies in which **GM FOOD** has or may have, directly or indirectly, control, understanding control as being:

- The majority of voting rights, or
- The authority to appoint or dismiss the majority of members of the board

3. RESPONSIBILITIES

GM FOOD staff: any Relevant Individual should report any breach of applicable law or the principles and internal regulations formalised by **GM FOOD**. The Ethical Channel should also be used for any other communication or consultation in relation to applicable law, principles or internal regulations.

Examples, without limitation, of illegal or improper conduct are:

- Fraud, theft
- Corruption, bribery and inappropriate gifts or invitations
- Failure to comply with current legislation regarding the Protection of Competition

¹ **Interested Parties:** Entities or individuals that may be significantly affected by the operations of any of the companies of GM FOOD, and whose actions may affect the Group's ability to successfully develop its strategy and achieve its goals. Interested Parties are GM FOOD suppliers, customers, shareholders, employees, government and non-profit entities.

² Internal Regulations: Rules, procedures, instructions and any documentation self-imposed by GM FOOD

- Financial irregularities or breach of accounting or tax regulations, in addition to counterfeiting and/or manipulation of the Company's accounting or financial statements, or business documents
- Any kind of discrimination or sexual harassment

The Head of the Internal Audit Department, in his capacity as Compliance Officer, will be responsible for centralising and analysing all queries, communications or complaints that are made via the Ethical Channel, and report the information to the Ethics Committee.

The Departments of Employee Relations and Personnel Operations and Personnel Management and Health and Safety will be responsible for taking appropriate measures when notified of and in receipt of subsequent confirmation of any incident or relevant offence via the Ethical Channel.

The Department of Personnel Management and Health and Safety should record and update the records of any disciplinary processes which are carried out, while maintaining strict confidentiality.

4. CONTENT

4.1. Internal Regulations

Guidelines for action of the Company's main processes are formalised and communicated through **GM FOOD's** Internal Regulations.

Additionally, an internal Code of Ethics has been developed with the aim of:

- Defining an ethical framework for reference and which is binding, as well as general guidelines for action, which will govern the Relevant Individual's working and professional conduct
- Establishing rules of conduct for reference for those Interested Parties that relate with any of **GM FOOD's** companies (suppliers, customers, collaborators, etc.)

4.2. Receipt of queries/communications/complaints

The established aim of the Ethical Channel is:

- Allow for the direct and rapid communication of any query, communication or complaint within **GM FOOD**.

Establish an effective means for the prevention and detection of illegal or irregular conduct

- Enable measures for the control of Company operations
- Contribute to the continuous improvement of Group internal processes and policies for the management and control of illegal or irregular conduct that may be committed within it.

The Head of Internal Audit Department, in his capacity as Compliance Officer, will centralise all queries, communications or complaints made via the Ethical Channel on the following premises:

- Strict confidentiality will be maintained in the handling of information received
- Allegations will be thoroughly analysed to ensure the veracity of the alleged offence

- All necessary actions will be carried out with the utmost rigor.
 - In the case of queries, an answer can only be provided to the person who initiated the query, when this person has provided their contact details
 - In the case of a communication regarding a failure in compliance, a detailed description of the facts and timeline must be provided.
- The presumption of innocence and respect for the rights of persons suspected of involvement will be maintained
- The information submitted must be substantiated and justified. The transmission or dissemination of unsubstantiated rumours or deliberately false or misleading information will not be subject to monitoring and review, and if it is proven that the information has been provided in bad faith, disciplinary action will be taken

The established channels for communication are the following:

- email: canal.etico@gmfood.es
- Post: GM FOOD (Comité Ético). Ref. Canal Ético. Pol. "Empordà Internacional" C/ Germans Miquel, s/n 17469 Vilamalla (Girona)

It will still be possible to make any communication or complaint to staff from **GM FOOD**'s Human Resources and Corporate department.

The data received via the ethical channel will be managed in accordance with current regulations on data protection and will be treated with utmost confidentiality.

GM FOOD will not allow any retaliation or negative action against employees who report any alleged irregularity in good faith.

4.3. Communication of Regulations

The Human Resources and Corporate Director will be responsible for ensuring that these regulations are communicated to all Group employees, and that they provide proof of receipt.

4.4. Disciplinary Process

The disciplinary procedure shall be initiated after the receipt of a complaint, a communication, as a result of an investigation or due to any other channel via which the Ethics Committee is made aware of the alleged offence.

After analysing the information, incident or offence reported to the Ethical Channel, if the allegations are proven, the Departments of Employee Relations, Personnel Operations, Personnel Management and Health & Safety will be responsible for taking appropriate disciplinary action.

4.5. Filing of Documentation

El Departamento de Administración de Personal archivarà toda documentación relativa a posibles expedientes disciplinarios que se vayan llevando a cabo, manteniendo la necesaria confidencialidad.