



Policy and operating rules of the internal information system of grupo Fertiberia (denuncia channel)

March 2024

POLICY AND OPERATING RULES OF THE INTERNAL INFORMATION SYSTEM OF GRUPO FERTIBERIA (DENUNCIA CHANNEL)

Introduction

In accordance with the provisions of Law 2/2023, of February 20, regulating the protection of people who report on regulatory infractions and the fight against corruption, the adequate protection of people who report on infractions in the professional and labor field requires the implementation of an Internal Information System that meets the necessary guarantees for its full effectiveness.

Among the requirements that Law 2/2023 requires for the proper functioning of the System, is to have a policy or strategy that sets out the general principles regarding internal information systems and defense of the informant and that is duly publicized within the entity or agency and, in turn, Have a procedure for managing the information received.

For this reason, Grupo Fertiberia adopts the following Policy and Rules of Operation of the Internal Information System that aim to regulate the regime of use of the System and that, in turn, completes and reinforces the Procedure of Operation of the Channel Complaint by the Board of Directors of the company.

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1. Purpose of the Internal Information System Policy

The purpose of this Policy is to regulate the regime of use of the Internal Information System of Grupo Fertiberia, to respond to the requirements of Law 2/2023 of February 20, regulating the protection of people who report on regulatory infractions and the fight against corruption.

2. Basic principles of action for the formulation of internal complaints

Complaints must always be made in good faith, with scrupulous respect for the truth, with the conviction that they are acting correctly and only for the benefit of the companies of the FERTIBERIA GROUP of the State and / or society in general.

The formulation of false complaints is expressly prohibited, as they are contrary to the law and the principles and values of Grupo Fertiberia

3. Reportable facts

All those facts, acts or omissions that infringe or are contrary to the Law, the Code of Ethics, the Policy on the Prevention of Criminal Offenses and Anti-Corruption and other internal regulations of GRUPO FERTIBERIA, as well as any other irregularity that may pose a risk to the FERTIBERIA GROUP, are susceptible to being denounced.

The subjects are listed below, without it being a closed list, and in any case all internal information channels are integrated into this single Complaint Channel.

- Harassment / cyberbullying at work or for other reasons
- Sexual Harassment / Sexual or Gender-Based Cyberbullying
- Auditing and accounting.
- Bribery
- Conflict of Interest.
- Public Procurement.
- Competition Law (Spanish Regulations)
- Compliance with Standards and Laws.
- Tax evasión
- Honesty and transparency.
- Serious or very serious criminal or administrative offenses that imply economic loss for the Public Treasury and for Social Security.
- Infringements of the European Union rules on competition law, state aid and corporate tax.
- Gift Policy.
- Prevention of Money Laundering
- Protection of Privacy and Personal Data.
- Protection of Fertiberia's assets
- Consumer protection.
- Environmental Protection

- Radiation Protection / Nuclear Safety
- Regarding people
- Public health
- Food safety
- Security of networks and information systems
- Animal and health.
- Product Safety.
- Safety at Work.
- Transportation Safety.
- Bribe.

4. Who can file a complaint?

Any person who has knowledge of the commission of a Reportable Fact may make a complaint, without it being necessary to hold the status of Obligated Person of the Fertiberia Group Code of Ethics.

5. Which persons are likely to be denounced?

All Persons Bound by the Code of Ethics of GRUPO FERTIBERIA and by the Policy on the Prevention of Criminal Offenses and Anti-Bribery are likely to be denounced through the Whistleblowing Channel.

6. Protection and support measures for informants and affected persons

The research actions will be carried out ensuring the fulfillment of two objectives:

1. Guarantee confidentiality and secrecy in the treatment of information
2. Avoid any type of damage or retaliation with respect to the reporting person and the affected person, in accordance with the provisions of this document.

To this end, Grupo Fertiberia will apply the protection measures that, where appropriate, are appropriate. In particular, by way of example and not limitation:

- The confidentiality of the identity of the reporting person shall be guaranteed at all times, as well as the information provided relating to natural and legal persons. As a measure to guarantee the confidentiality of the identity of the reporting person who chooses to identify himself, Grupo Fertiberia expressly states that the identifying data of the same are not included in the scope of the right of access that can be exercised by the person affected by the communication. In no case shall the identity of the reporting person be revealed, to the person affected by the communication or to third parties, except that it may be communicated to the judicial authority, the Public Prosecutor's Office or

the competent administrative authority in the framework of a criminal or sanctioning investigation.

- The data may only be provided to persons other than the Compliance Officer, when the latter considers that it is necessary to communicate it to other areas or persons in order to investigate the facts or establish corrective measures.
- In the event that the communication is made by staff on staff, regular monitoring of working conditions will be carried out, as far as possible, after the completion of the investigation file, in order to verify the absence of conduct that could lead to any retaliation.
- Where appropriate, the possibility of applying temporary or permanent labor measures, aimed at protecting the reporting person (physical change of workplace, change of area, etc.) will be assessed. etc).
- Accessible and free information and advice on the rights of the reporting person shall be provided, as well as information on external communication channels

7. Procedure for handling complaints

7.1. Form of submission of complaints

1) In writing, by completing the electronic form established on the platform or by ordinary mail to the following postal address:

Calle Agustín de Foxá 27, planta 11 Departamento de Compliance, 28036 Madrid

2) Verbally, through the voice messaging system established in the Channel, prior granting of the consent of the informant, once warned that the communication will be recorded, and informed of the processing of their personal data in accordance with the provisions of Regulation (EU) 2016/679 and Organic Law 3/2018, of December 5, Protection of Personal Data and guarantee of digital rights.

3) Likewise, the reporting person may also request the holding of a face-to-face meeting to interpose their communication, for which celebration, the Compliance Officer will indicate date and time within the following 7 business days, and will designate the person / s in charge of maintaining the meeting.

In this case, the reporting person will be informed of the processing of their data and the conversation held will be transcribed completely and accurately in a record, offering them the possibility of verifying, rectifying and accepting the transcription by means of their signature. The minutes shall be signed by all those participating in the meeting.

Regardless of the route chosen to make the communication, any information transferred that falls within the scope of application of the Channel, will be integrated into the Information System of GRUPO FERTIBERIA and will be managed in accordance with the rights and

guarantees provided for the reporting person and the person affected by the communication.

For cases in which the complaint is not sent through the established reporting channels or to staff members not responsible for its treatment, there is an obligation on the recipient of the communication to immediately send it to the Compliance Officer (Responsible for the Complaint Channel Management System), to keep the communication received secret and warn that the breach of these obligations will be considered a very serious infringement.

7.2. Content of the complaint

Any complaint must have the following minimum content:

- (i) the identification data of the accused -name and surname- and
- (ii) the description of the facts denounced, specifying, as far as possible, the offense allegedly committed.
- (iii) Evidence, still indicative, of the facts denounced.

The parties involved in the complaint must be adequately informed about everything concerning the facts, always showing the utmost respect for the confidentiality of the system and guaranteeing the most absolute protection of the users who use it. - GRUPO FERTIBERIA acquires the firm commitment not to adopt reprisals against the complainants and participants in the investigation process.

7.3. Principle of proof

Any person who makes a complaint must have rational evidence to support it, so that his complaint must be accompanied by a principle of evidence that proves the facts, at least indicatively.

Any evidentiary material permitted in law, preferably in documentary support, will be considered a valid principle of evidence, although witness evidence – including the testimony of the complainant himself – and instruments for the reproduction of words, images and sounds will

also be admissible. In any case, any evidence must have been obtained by the complainant in a lawful manner, that is, with respect for the law and constitutional rights and guarantees.

7.4. Admissibility

The complaint will come directly to an external, autonomous and independent lawyer of Grupo Fertiberia (Manager of the Complaint Channel) and will only be admitted for processing in the event that they comply with the provisions of this document "Policy and Rules of Operation of the Complaint Channel".

When a complaint is received, the acknowledgment of receipt will be made automatically through the platform enabled for the complaint channel, said an acknowledgment of receipt will be carried out within 7 days of receipt of the complaint, whenever possible.

7.5. Correction of defects

In the event that a correctable defect has been incurred when making the complaint, the Complaint Channel Manager will inform the complainant of the need to correct the defect(s) within ten (10) business days from the day following the communication.

The complainant will be warned that if the complaint is not corrected within the established period, the complaint may be archived.

7.6. Archiving

If the complaint does not comply with the provisions of this document "Policy and Rules of Operation of the Complaint Channel", for whatever reason, or if the defects noted in the complaint have not been corrected, the Manager of the Complaint Channel will proceed to file it.

7.7. Opening of the file and deadline for its resolution

If the Complaint is admitted for processing, the Manager of the

Complaint Channel will inform the Compliance Officer (responsible for the Internal Communication System) of the opening of a file, in which as many actions as are appropriate may be carried out and the evidence deemed necessary for the due clarification and determination of the facts may be practiced.

The time limit for processing the file may not exceed two months from the date of its opening. -If the investigation carried out requires, due to its complexity (economic, personal, etc.) an extra period, the processing may be extended one more month up to a maximum duration of three (3) months in total.

7.8. Notification to the reported person(s)

The person or persons denounced shall have the right to be informed of the acts or omissions attributed to them and to be heard at any time. Such communication shall take place at the time and in the manner deemed appropriate to ensure the proper completion of the investigation and in any case requires respect for the presumption of innocence and the honor of the persons concerned.

7.9. Notification of the resolution of the file

Once the investigation has been completed, the complainant shall be informed of the resolution of the file, except when the complaint has been made anonymously and it is impossible to communicate it.

8. Anonymous or, where appropriate, confidential complaints

Anonymous complaints are permitted.

However, the foregoing, if the complainant wishes to provide their data, their confidentiality will be guaranteed, and no reference to the complainant will be included in the data provided to the person / s denounced / s. Likewise, this guarantee is extended to third-party facilitators.

9. Absence of retaliation

THE FERTIBERIA GROUP acquires the firm commitment not to adopt retaliation against the complainants and informants participating in the investigation process, who can go at any time, either to the Compliance Officer, or to any manager of the Fertiberia Group in order to request guidance or report, where appropriate, situations of harassment.

10. Acceptance of the Rules and the Privacy Policy

The formulation of a complaint implies the full and unreserved acceptance of these Rules of Operation of the Complaint Channel, as well as the Privacy Policy indicated below as Annex I.

11. Annex

ANNEX I

PRIVACY POLICY OF THE INTERNAL INFORMATION SYSTEM.

Identity of the Data Controller

- Identity: Fertiberia, S.A
- Address: C/ Agustín de Foxá 27
- Telephone: 91 586 62 78
- Email: protecciondedatos@fertiberia.es

Identity of the Data Processor

- Identity: Willis Towers Watson
- Address: Paseo de la Castellana 26-38 Madrid
- Phone: (34) 91 423 34 00
- Email: privacy@willistowerswatson.com

Purpose:

Management of the reception and processing of communications of any fact, act or omission of which they were aware and that infringes or is contrary to the Law, the Code of Ethics, the Policy on the Prevention of Criminal Offenses and Anticorruption and other internal regulations of GRUPO FERTIBERIA, as well as any other irregularity that may pose a high risk to the FERTIBERIA GROUP.

Preservation of the identity of the Informant and the persons concerned

The identity of the Informant will be, in any case, reserved, and will not be communicated to the persons to whom the facts related refer or to third parties.

The Internal Information System does not obtain data that allows the identification of the informant, and this can only be communicated to the judicial authority, Public Prosecutor's Office or competent administrative authority in the framework of a criminal, disciplinary or sanctioning investigation.

Identity disclosures made in accordance with the provisions of this section will be made subject to the safeguards established in the applicable regulations. In particular, the reporting person shall be disclosed before his or her identity is disclosed, unless such information would jeopardise the investigation or judicial proceedings. Where the competent authority so informs the reporting person, it shall send the reporting person a letter explaining the reasons for the disclosure of the confidential data concerned.

Data retention:

The personal data provided through the Internal Information System or complaint channel will be kept only for the time strictly necessary to decide the initiation of investigations into the facts reported. If it is proven that the information provided, or part of it, is not truthful, it will be deleted immediately, unless such lack of veracity may constitute a criminal offense, in which case the information will be kept for the necessary time during which the judicial procedure is processed.

In any case, after three months from the receipt of the communication without any investigation actions having been initiated, they will be deleted, unless the purpose of the conservation was to leave evidence of the operation of the system.

Likewise, complaints that have not been processed will only be recorded anonymously without the obligation to block provided for in article 5 of the LOPDGDD being applicable.

The data may be communicated to the companies of the -FERTIBERIA GROUP and to judicial bodies or administrations with competence in the matter.

In no case will personal data be kept for a period exceeding 10 years.

Legitimation:

The legal basis for the processing of your data comes from the provisions of article 6.1.c) of the RGPD, and article 8 of the Organic Law on Protection of Personal Data and Guarantee of Digital Rights and article 11 of Organic Law 7/2021 of May 26, Protection of Personal Data processed for prevention purposes, detection, investigation and prosecution of criminal offences.

The data may only be used for the purposes set out in the Purpose section, in accordance with the principles of legality, loyalty and transparency; delimitation of the purpose; proportionality and minimization; limitation of the conservation period; and accuracy.

Rights:

Any person has the right to obtain confirmation as to whether personal data concerning him or her is processed, and if so, the right of access to his or her personal data, for the purposes of the processing, and to the categories of personal data concerned.

Likewise, you will have the right to request the rectification of inaccurate data or, where appropriate, request its deletion when,

- the data is no longer necessary for the purposes for which it was collected;
- the consent on which the processing is based has been withdrawn or you object to the processing;
- the personal data have been processed unlawfully; or
- must be deleted in order to comply with a legal obligation laid down in Union or Member State law.

You may request the limitation of the processing of your data when,

- contests the accuracy of the personal data for such period as allows the controller to verify the accuracy of the personal data;
- the processing is unlawful and the data subject opposes the erasure of the personal data and requests instead the limitation of their use;
- the controller and/or processor no longer needs the personal data for the purposes of the processing, but the data subject needs them for the establishment, exercise or defence of legal claims; or
- the interested party has opposed the treatment, while verifying whether the legitimate reasons of the person responsible prevail over those of the interested party.

In such cases, only the data will be kept for the exercise or defense of claims.

In certain circumstances and for reasons related to your particular situation, you may object to the processing of your data. Fertiberia S.A. and / or the companies of its group, as well as the Data Processor, will

stop processing the data, except for compelling legitimate reasons, or the exercise or defense of possible claims.

In the event that the person to whom the facts related in the communication refer or to whom the public disclosure refers exercises the right of opposition, it will be presumed that, unless proven otherwise, there are compelling legitimate reasons that legitimize the processing of their personal data.

You have the right to receive the personal data concerning you, and that you have provided, in a structured format, and to transmit them to another controller without hindrance from the controller and/or processor to whom you have provided them, where the processing is based on consent; or the processing is carried out by automated means.

Exercise of rights:

When the affected persons exercise the rights of access, rectification, deletion and opposition, limitation of treatment, portability of data and not to be subject to automated individualized decisions, or consider that their personal data have not been treated in accordance with current regulations, they must communicate it by email to the address protecciondedatos@fertiberia.es.

Likewise, you may file a claim with the Spanish Agency for Data Protection, especially when you have not obtained satisfaction in the exercise of your rights, through the electronic office in www.aepd.es.

Origin:

The personal data processed by Fertiberia S.A and / or companies of its group, and the Treatment Manager, come from the interested party or from interested third parties in accordance with the above.

Access:

Access to the data contained in the Internal Information System or reporting channel will be limited within the scope of its competences and functions, exclusively to:

- Responsible for the System and the Secretary General in case of Conflict of Interest and whoever manages them directly.
- Responsible for Human Resources, when disciplinary measures may be taken
- Responsible for legal services if it is appropriate to adopt legal measures in relation to the facts reported
- Data processors that may be appointed
- Data Protection Officer.

Likewise, it will be lawful for other persons to access it, or even for its communication to third parties, when it is necessary for the adoption of disciplinary measures or for the processing of judicial proceedings that, where appropriate, proceed.

In no case will personal data that are not necessary for the knowledge and investigation of the facts reported be processed, proceeding, where appropriate, to its immediate deletion. Likewise, all personal data that may have been communicated and that refer to behaviors that are not included in the scope of application of Law 2/2023 will be deleted.

If the information received contains personal data included within the special categories of data, it will be immediately deleted, without proceeding to the registration and treatment of the same.

Security measures:

Both the Data Controller and the Data Processor apply and maintain appropriate technical and organisational measures to ensure an adequate level of security in the processing of personal data. In particular, they have established security measures to prevent the loss, misuse, alteration, unauthorized access and theft of the data provided, as well as to preserve the identity and guarantee the confidentiality of the data corresponding to the affected persons and any third party mentioned in the facts reported, especially that of the person who would have informed the entity of the facts -in case it had been identified-.

GrupoFertiberia

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Creciendo juntos.