



Internal Information System Policy Criteria Group

Responsible party	Crime Prevention Committee
Approved by	Board of Directors of Criteria Caixa, S.A.U.
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1. Introduction

Criteria Caixa, S.A.U. ("**CriteriaCaixa**") and the companies in which it has a direct or indirect holding (collectively, the "**Criteria Group**" or "**Group**") are committed to the highest standards of business ethics, integrity and compliance. In accordance with the Group's culture of transparency and responsible behaviour, and in accordance with the provisions of Law 2/2023 of 20 February, regulating the protection of persons who report certain breaches of regulations and the fight against corruption, Criteria Group has put in place an Internal Information System (the "**Information System**").

The purpose of the Information System is to understand and manage, in the most appropriate and timely manner, information on irregularities that may arise due to breaches of: (i) the Code of Ethics of Criteria Group companies; (ii) any other internal rules in force at Criteria Group; and (iii) prevailing legislation (all of which are referred to generically as "**Irregularities**").

The Information System is based on the communication of Irregularities through the whistleblowing channels referred to in section 4 of this Policy and on the appropriate management of these communications.

The purpose of this Policy is to set out the general principles governing the Information System and its constituent elements. The Management procedure for whistleblowing and internal investigations regulates in greater detail how the Information System works, how Criteria Group investigates, when appropriate, and the rights of the Whistleblower, individuals accused of irregularities and other interested parties.

2. Scope of application

This Policy applies to all Criteria Group companies and, in particular, to all Covered Persons¹ and Associated Persons².

3. Responsible for the Information System

The Board of Directors of CriteriaCaixa is responsible for implementing the internal information system through approval of this policy and its implementing procedure.

¹ **Covered Persons:** all Criteria Group employees, executives and members of management bodies, as well as interns and trainees, regardless of whether or not they receive remuneration. Individuals who have ended their employment or statutory relationship, individuals who have not yet begun their employment relationship (selection process and pre-contract negotiation) and those who provide their services through temporary employment agencies or academic agreements are also considered Covered Persons.

² **Associated Persons:** individuals and legal entities that have regular dealings with Criteria Group companies. This includes, but is not limited to, employees of these third parties and businesspeople (individuals or companies) with which Criteria Group companies regularly maintain any type of business relations, including their agents, external advisors and individuals or legal entities contracted by Criteria Group to deliver goods or provide services.

The Board of Directors of CriteriaCaixa has assigned responsibility for the Information System to Criteria Group's Crime Prevention Committee. This committee comprises the Deputy General Manager of the Legal and Tax Department of CriteriaCaixa, the Assistant Deputy General Manager of Finance, Media and Human Resources, and the Secretary to the Board of Directors (or the Deputy Secretary in the absence thereof). These committee members act as the Chairman, member and Secretary of Criteria Group's Crime Prevention Committee, respectively.

This Committee has delegated the powers to manage complaints and process cases to its Chairman, who will perform these duties independently and autonomously from the governance bodies of Criteria Group companies.

4. Whistleblowing channels

4.1. Internal reporting channels

Criteria Group provides Covered Persons and Associated Persons with alternative channels for reporting irregularities:

- (i) As a preferred channel for reporting irregularities, a whistleblowing channel has been set up on the website of Criteria Group companies with a corporate website. This is available 24 hours a day and accessible via the following link:

https://whistleblowersoftware.com/secure/canal_denuncias_grupo_criteria
- (ii) Complaints may also be submitted through a request for a face-to-face meeting with the members of the Crime Prevention Committee or
- (iii) Directly to their line manager (only in the case of Covered Persons).

If the whistleblower chooses to report irregularities directly to their line manager, or a report is made to any other Covered Person, the line manager or Covered Person must pass it on:

- a) to the Chairman of Criteria Group's Crime Prevention Committee, in their capacity as head of the Information System, or
- b) to the other members of the Committee in the case of irregularities involving the Chairman of the Crime Prevention Committee (or a Covered Person under their direct supervision).

In the event of non-compliance with this obligation to report complaints received by Covered Persons, the whistleblower may, at any time, submit their complaint through the whistleblowing channel on the website (preferred communication channel) to the Chairman or any of the members of Criteria Group's Crime Prevention Committee, to ensure compliance with the guarantees and protection of rights provided for in the Information System.

4.2. External channels

The authority for receiving complaints of irregularities in the Balearic Islands is the "Oficina de prevenció i lluita contra la corrupció a les Illes Balears" (Office for the Prevention and Fight against Corruption in the Balearic Islands); in Catalonia it is the "Oficina Antifrau de Catalunya" (Catalonia Anti-Fraud Office).

Without prejudice to the right of Covered Persons and Associated Persons to report Irregularities to these authorities, Criteria Group encourages the use of the internal whistleblowing channel on the public websites of Criteria Group companies, as detailed in section 4.1, in order to manage irregularities in the best possible way and as quickly as possible.

4.3. Cases in which internal and external reporting channels are not indicated

The channels referred to in the previous paragraphs will not be appropriate for the following communications:

- Communications not related to an Irregularity, as that term is defined in paragraph 1 above.
- Doubts and questions, which should be submitted through the contact channels established for this purpose or the managers of the areas or departments involved.

5. Principles of the Information System and the whistleblowing channel

Implementation of a single Information System in Criteria Group is in the interest of all Criteria Group companies and their Covered Persons and Associated Persons, as a centralised approach ensures effectiveness.

The Information System and whistleblowing channel are governed by the following principles:

- **Anonymity, security and confidentiality:** to ensure that Whistleblowers feel safe to report irregularities, Criteria Group permits anonymous reporting of irregularities through the whistleblowing channel on the website of Criteria Group companies. This channel has the appropriate technical and organisational security measures to prevent the risk of disclosure, unavailability, loss or destruction of the information.

In compliance with applicable data protection legislation, Criteria Group guarantees the confidentiality of the identity of Whistleblowers and the information they provide, whenever possible, at all stages of the process.

- **Prompt handling and investigation of complaints:** Criteria Group processes all complaints received swiftly and diligently. It ensures they are investigated as

effectively and efficiently as possible, avoiding unnecessary delays and responding to complainants within the timeframe established in law.

- **Objectivity and impartiality:** information received through the channels of Criteria Group's Information System is processed objectively and impartially, always avoiding conflicts of interest that could undermine the objectivity and impartiality of the investigation.
- **Prohibition of reprisals:** Criteria Group does not tolerate any form of intimidation, retaliation or threat, including attempts of such conduct, against the Whistleblower, his/her relatives or any person assisting the Whistleblower in this process. Acts of retaliation include discrimination and unfavourable treatment, demotion or unjustified denial of a promotion, changes to working conditions and termination of contracts.
- **Respect for honour, presumption of innocence and the right to be heard:** Criteria Group undertakes to conduct internal investigations in an objective, exhaustive and professional manner, fully respecting the presumption of innocence and the honour of those involved. The Group respects the right of those involved to be heard after being informed of the actions or omissions attributed to them.

6. Confidentiality and Personal Data Protection

Criteria Group guarantees that the Information System complies with the data protection regulations in Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 concerning the protection of natural persons in relation to the processing of personal data ("**GDPR**"), Organic Law 3/2018 of 5 December 2018 on the protection of personal data and the guarantee of digital rights (the "**Spanish Organic Data Protection Law**") and applicable provisions in Law 2/2023 of 20 February regulating the protection of whistleblowers and the fight against corruption.

6.1. General principles

The design and operation of the Information System considers the general data protection principles provided for in the GDPR, with particular consideration of the principles of the limitation of purpose and retention periods, minimisation of data, fairness, transparency, confidentiality and integrity.

6.2. Publicity and transparency

When a Whistleblower submits a complaint to the Information System, they are duly informed of how their personal data will be processed, if they identify themselves, particularly with regard to the purpose, legitimacy and rights to which they are entitled and the exercise of those rights.

6.3. Retention of personal data and registration of information

The personal data required for assessing the appropriateness of opening an investigation is collected and processed. Data that is not necessary for processing the case is deleted immediately. Likewise, any data that may be manifestly false will be deleted immediately, unless such untruthfulness may constitute a criminal offence.

The personal data collected is kept for the time needed to decide whether to open an investigation. In any case, if 3 months have passed since the complaint was lodged and no investigation has been initiated, the complaint shall be deleted.

The Crime Prevention Committee shall monitor, register and file the communications received, irrespective of whether it is considered appropriate to initiate a specific investigation or file the case. This register shall not contain personal data and may be kept for a period of 10 years.

6.4. Confidentiality and information security

Criteria Group guarantees that it has the appropriate technical and organisational measures in place to ensure the correct preservation of the identity and confidentiality of the personal data of the persons concerned and third parties. Access to the Information System will be restricted to those persons designated to manage the whistleblowing channel.

7. Final provisions

7.1. Approval, entry into force and modification of the Policy

This Policy has been approved by the Board of Directors of CriteriaCaixa on the date shown on the cover page and comes into force on the same day of its approval.

This Policy will be amended when deemed necessary or appropriate and, in any case, whenever there is a legislative change that affects it. The modification of this Policy must be approved by the Board of Directors of CriteriaCaixa, at its own initiative or at the initiative of the Crime Prevention Committee.

7.2. Questions and interpretation of the Policy

Covered Persons in a Criteria Group subsidiary may raise any doubts about the interpretation of this Policy with the Officer for the Criteria Group Crime Prevention Committee in that company, with the Crime Prevention Committee, or directly with the person responsible for the Information System.

7.3. Dissemination and training

To ensure proper dissemination of the Policy and acceptance of its contents, the Crime Prevention Committee and the Committee Delegates at Criteria Group companies shall ensure that it is posted in a visible place on the intranet and on the website, if any, of each Criteria Group company so that all Covered Persons may access it at any time.

On joining the Group, all Covered Persons will be informed of the existence of the Information System, the whistleblowing channel, this Policy and the procedure for managing complaints and internal investigations, as part of their initial training.

7.4. Non-compliance and whistleblowing

Criteria Group will not tolerate breaches of the principles of this Policy. Any breach of this Policy will result in appropriate disciplinary action which, depending on the circumstances, may include dismissal.

All Covered Persons who have reasonable suspicions of possible breaches of this Policy must inform Criteria Group immediately through the Whistleblowing channels made available for this purpose.

8. Version control

Version	Date	Modifications
1	14/12/2023	Approval of the Policy