



## **Procedure for managing complaints and internal investigations**

Responsible party	Crime Prevention Committee
Approved by	Board of Directors of Criteria Caixa, S.A.U.
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## 1. Objective of the Procedure and Scope

The purpose of this procedure for managing complaints and internal investigations (the "**Procedure**") is to describe the operation and safeguards of the Internal Information System of Criteria Caixa, S.A.U. (the "**Information System**"). ("**CriteriaCaixa**") and the companies in which it has a direct or indirect holding (collectively, "**Criteria Group**" or "**Group**").

In line with the Internal Information System Policy, the Information System has been set up to receive, manage and respond to complaints (as that term is defined below) of: (i) breaches or potential breaches of the Code of Ethics or of any internal regulations of Criteria Group companies (the "**Internal Regulations**"); and (ii) any conduct that could violate current legislation (together, the "**Irregularities**").

## 2. Scope of application

This Procedure applies to Whistleblowers (as defined below) who submit reports through the reporting channels described in the Internal Information System Policy.

## 3. Definitions

The following terms are defined for clarification:

- **Complaint(s)**: communications of possible irregularities reported through the channels set up for this purpose by a Covered Person or an Associated Person of Criteria Group, regardless of how they become aware of it.
- **Criteria Group or the Group**: CriteriaCaixa and the companies in which it has a direct or indirect holding.
- **Whistleblower**: a Covered Person or Affected Person who reports an irregularity they have been affected by or who becomes aware of an irregularity in the course of their employment, contractual or statutory relationship with Criteria Group, or during the selection process or pre-contractual negotiation, as the case may be. These reports may be submitted through any of the whistleblowing channels described in the Internal Information System Policy.
- **Irregularity(ies)**: (i) breaches and potential breaches of internal regulations; and (ii) any conduct that could breach applicable laws.
- **Internal regulations**: the code of ethics and other internal rules of Criteria Group companies.
- **Associated Person(s)**: individuals and legal entities that have regular dealings with Criteria Group companies. The term Associated Person covers 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.

- **Covered Person(s):** all Criteria Group employees, executives and members of management bodies, as well as trainees and employees undergoing training, 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.
- **Information System Manager:** Criteria Group's Crime Prevention Committee, which has, in turn, delegated powers to manage complaints and process cases to its chairman.
- **Information System:** the Internal Information System of Criteria Group.
- **Chairman of the Crime Prevention Committee:** the individual with powers to manage the Information System and process investigation files.

## 4. Reporting Channels

The Criteria Group makes the reporting channels described in the Internal Information System Policy available to Covered Persons and Associated Persons to report Irregularities. The preferred channel for reporting Irregularities is the whistleblowing channel on the website and corporate intranet of Criteria Group companies.

It is expressly noted that the complaint channels are not suitable for the following communications:

- Communications not related to an Irregularity, as that term is defined in paragraph 3 above.
- Any doubts or questions should be sent to the contact details provided on the corporate websites of Criteria Group companies or the heads of the areas or departments involved.

## 5. Safeguards in the Information System

The Information System ensures that communications management is governed by the following principles:

- Confidentiality: the actions of the Crime Prevention Committee and all those responsible for managing Complaints shall be governed by the principles of integrity and impartiality, scrupulously respecting the confidentiality and privacy of any others assisting them in the process (such as witnesses). This information will only be known to the persons involved in the handling of the Complaints.
- Anonymity: the anonymity of the Whistleblower who has chosen to make a Complaint anonymously under the terms of this Procedure is guaranteed.
- Withholding of the Whistleblower's identity: in cases where the Complaint has not been formulated anonymously, the identity of the Whistleblower is guaranteed to be kept confidential and will in no case be revealed to the person being reported. The manager of the Complaint will only provide the Whistleblower's name to those who need this information to investigate the Complaint. Prior consent from the Whistleblower is required for this.
- Prohibition on reprisals: Criteria Group strictly prohibits Covered Persons from intimidating Whistleblowers or preventing them from reporting Irregularities.

The members of the Crime Prevention Committee or those assigned to investigate should monitor the Whistleblower's situation following the Complaint, ensuring there are no reprisals against the Whistleblower.

Criteria Group therefore undertakes to prevent, investigate and act against any direct or indirect retaliation or threat, even attempted, against:

- the Whistleblower, for the mere fact of reporting an Irregularity; or
- any other Covered Person who helps the Whistleblower in this process or who is involved in this process (as a witness or by providing information, for example).

Acts of retaliation include, but are not limited to, discriminatory or unfavourable treatment, demotion or unfair denial of promotion, modification of working conditions or termination of contract.

Criteria Group will take all measures it deems necessary to protect Whistleblowers from retaliation and to preserve the integrity and fairness of an investigation. Any Covered Person who retaliates against or harms a Whistleblower may be subject to disciplinary action, up to and including dismissal.

Notwithstanding the foregoing, the reporting of an Irregularity does not exempt the Whistleblower involved in the reported Irregularity from liability for it. However, Criteria Group may consider the reporting of the Irregularity when determining the measures to be taken.

Anyone who believes they are a victim of retaliation should report this immediately through

the channels described in the Internal Information System Policy.

- Presumption of innocence, right to a hearing and fair procedure: the members of the Crime Prevention Committee and any persons assigned to an internal instruction or investigation shall respect the rights of those involved in an Irregularity at all times. In particular, the rights to the presumption of innocence, the right to be heard and the right of defence of the accused shall be respected, who may exercise his or her defence and present arguments, allegations and evidence as he or she deems appropriate. The person accused shall not be subject to disciplinary action, if applicable, until the investigation is completed, without prejudice to any precautionary measures (such as, temporary suspension of the employment relationship) that may be taken to ensure the investigation is conducted correctly. Such precautionary measures shall be proportionate to the nature and gravity of the reported Irregularity.

The members of the Crime Prevention Committee will analyse irregularities exhaustively to verify their veracity, giving them prompt attention and responses. They will assess all complaints received independently and objectively. All decisions taken in this context shall be duly motivated and justified.

The accused person has the right to know the results of the investigation in general terms. These results may be provided, upon request, in the most appropriate form, always safeguarding the honour and confidentiality of the others involved and of Criteria Caixa Group.

- Incompatibilities: any person implicated in the Complaint who has a family or personal relationship with any of those involved in its management, investigation or resolution, or any other conflict of interest, will be disqualified from participating in the management of the Complaint.

## 6. Management of Complaints

Complaints shall be personal and may be anonymous, at the choice of the Whistleblower. All Complaints must meet the criteria of good faith, truthfulness, specificity and clarity. The whistleblowing channels described in the Internal Information System Policy may not be used for purposes other than those set out in the Policy.

### 6.1 Formulation of Complaints

Irregularities should preferably be reported through the whistleblowing channel on Criteria Group companies' website and corporate intranet.

The Criteria Group also allows Complaints to be made verbally to a line manager or any member of the Crime Prevention Committee. If a Complaint is made in this way, the recipient of the Complaint must ensure it is documented as follows, subject to the Whistleblower's

consent:

- a) By recording the conversation in a secure, durable and accessible format; or
- b) Through a complete and accurate transcription of the conversation by the recipient of the conversation. In this case, the Whistleblower should be offered the possibility to verify, rectify and accept the transcript of the conversation, by signing it.

If the Whistleblower requests a face-to-face meeting with a line manager or member of the Crime Prevention Committee, the meeting must be scheduled within seven (7) calendar days of receipt of the request.

## **6.2 Content of the Complaints**

The Complaints shall contain the following information:

- Identification of the Whistleblower (name, surname and contact details), unless the Complaint is submitted anonymously.
- Identification of the alleged victim and the alleged harasser if the complaint concerns potential harassment.
- Date and time of the Complaint.
- Identification of the employee(s), manager(s) and/or company(ies) involved, as applicable.
- Detailed description of the facts giving rise to the Complaint.
- Other information of interest.

In addition, the following information may be provided optionally and to the extent possible:

- Identification of the paragraph(s) and article(s) of the regulation(s) affected by the possible offence.
- Documentation related to the possible Irregularity.

## **6.3 Receipt and registration of Complaints**

Complaints submitted through the Whistleblowing Channel will be received by the Chairman of the Crime Prevention Committee, or by other members of the Committee if the Irregularity affects the Chairman.

If the Complaints are made verbally to one of the members of the Crime Prevention Committee, that member shall document the content of the Complaint as described in section 6.1. of this Procedure. If the recipient of the Complaint is the line manager or another Covered Person, they must pass it to the Chairman of the Crime Prevention Committee or, in the event of a conflict of interest, other members of the Committee, who are responsible for registering the Complaint in the system.

Regardless of the channel chosen, the Whistleblower must receive acknowledgement of their Complaint within seven (7) calendar days of its receipt, unless this would jeopardise the

confidentiality of the Complaint.

Whistleblowers who file complaints through the whistleblowing channel on Criteria Group companies' website and corporate intranet, whether anonymously or identifying themselves, may use that channel at any time to monitor the status of their Complaint and communicate with those responsible for managing it.

Complaints may not be modified or deleted once they have been submitted, although they may be expanded or corrected.

## **6.4 Preliminary analysis and admission for processing of the Complaints**

### *6.4.1 Preliminary analysis of Complaints*

Unless there is unavailability or a conflict of interest, once a Complaint has been registered correctly, the Chairman of the Crime Prevention Committee will analyse and evaluate the facts and indications submitted on a preliminary basis, regardless of the channel through which it was received.

In the event of unavailability or a conflict of interest affecting the Chairman of the Crime Prevention Committee, another member of the Committee or, where appropriate, an external advisor, will assume this responsibility.

If deemed necessary, the Whistleblower will be asked to complete or clarify the information provided.

The person responsible for this analysis will then prepare a short **preliminary report** and send it to the members of the Crime Prevention Committee who do not have a conflict of interest.

The preliminary report shall contain the following points:

- Descriptive information on the Complaint, including its Unique Complaint Identification Number and its date of receipt.
- Data provided in the Complaint.
- The measures proposed or implemented, if deemed necessary or urgent.
- Proposal for action.

### *6.4.2 Acceptance of Complaints for consideration*

The Crime Prevention Committee will analyse the facts to verify the relevance and plausibility of the information. The Committee will consider the observations in the preliminary report and will make one of the following decisions, which it will record in a report with its justification:

- a) Admit the Complaint for processing; or
- b) Dismiss the Complaint for one of the following grounds for inadmissibility:



- i. the conduct in the Complaint does not show reasonable signs of breaching internal regulations or prevailing legislation.
- ii. the Complaint does not contain the minimum content required, and the Whistleblower has not remedied the defects observed after having been asked to do so.
- iii. the content of the Complaint does not fall within the definition of an "Irregularity" in this Procedure, or the Complaint concerns interpersonal conflicts that only affect the Whistleblower and those to whom the Complaint refers (except in cases of sexual harassment or bullying, or other conduct that could potentially be criminal). In such cases, the Chairman of the Crime Prevention Committee shall, if appropriate, indicate to the Whistleblower the area or department to contact. If they deem it appropriate, the Chairman may refer the Complaint received to the competent area or department.
- iv. the alleged facts have already been the subject of an investigation that has concluded, unless there are new factual or legal circumstances that justify it being revisited.
- v. the facts reported are public knowledge.
- vi. the alleged facts have been reported to a judicial body or administrative authority that is investigating or prosecuting the case or has done so in the past.

The deadline for notifying the Whistleblower of the acceptance or rejection of their Complaint is twenty (20) working days from the date of receipt of the Complaint, or from the date on which the Whistleblower is asked to provide additional information, if this is the case.

## **6.5 Investigation of Complaints**

The Crime Prevention Committee is responsible for investigating Complaints. However, it may appoint an investigator from among its own members, or appoint another Covered Person or an external advisor, to perform the investigation.

Thus, the investigation may be internal, external or mixed, ensuring in all cases the independence and confidentiality of the investigation, both in substance and in form. In addition, the Crime Prevention Committee may rely on the support of such departments or functional areas as it deems necessary or appropriate, which shall provide the requested support without undue delay.

In parallel with the opening of the case and initiation of the investigation by the investigator, the Chairman of the Committee, or its other members in the event of a conflict of interest involving the Chairman, may adopt any urgent additional measures needed to avoid reprisals against the Whistleblower and the loss or manipulation of information, and to ensure that evidence is obtained. This may include any measures deemed necessary to reinforce the Group's prevention and control systems.

In order to make the investigation as effective as possible, the investigator shall gather all information that may be relevant to determine, as far as possible, whether the facts reported are true; whether the facts reported constitute a violation of internal regulations and/or

legislation in force; and the identity of the person or persons responsible for the facts under investigation and their degree of participation or responsibility.

The investigation shall include all actions deemed appropriate for resolving the investigation and obtaining the necessary documents to have sufficient evidence, considering the principle of proportionality. Some of the actions that can be carried out include the following:

- Interviews with the Whistleblower to expand on the information in the Complaint.
- Statement by the respondent.
- Witness statements.
- Collection of all documentation relevant to the clarification of the facts.
- Analysis of processes and procedures relevant to the investigation.
- Seeking external advice from professionals with appropriate qualifications and experience in the field, where applicable.
- Expert examination of the subject under investigation.
- Any other actions the investigator deems necessary for verification of the facts and identification of those responsible.

During the investigation, the investigator will contact the person accused, identifying themselves as being responsible for the investigation and briefly informing the accused of the allegations against them and the main steps that may occur during the investigation. This communication will take place at the time and in the manner deemed appropriate to ensure the investigation is conducted correctly.

The participation of witnesses and those affected shall be strictly confidential and, to the extent possible, they shall sign the official record after their statements to show their commitment to confidentiality. The interviewees will, preferably, be called by the investigator in writing, stressing the importance of confidentiality. In any case, the number of interviews should be limited to those reasonably likely to elicit relevant information.

The investigation shall be conducted in such a way as to ensure the legality, validity and admissibility of the evidence obtained so that it can, if necessary, be used in future legal proceedings against the defendant.

To ensure these security obligations are met, the lead investigator, the members of the Crime Prevention Committee and any external third parties appointed or contracted by them must sign a written confidentiality undertaking for all the actions in the investigation.

The Crime Prevention Committee expressly reserves the right to implement surveillance and control measures, as necessary, on the IT tools and resources the Group makes available to its Covered Persons, including the content of communications and devices. In doing this, it will always respect prevailing legislation and internal regulations in this area, guaranteeing the principle of proportionality and the employee's dignity.

## **6.6 Conclusion of the investigation**

The investigator will prepare an **investigation report** for each complaint. This report will document the actions performed in the investigation, the documents included in the procedure, the minutes of interviews and other actions taken.

Once the necessary actions have been performed, the investigator will complete the investigation report and send it to all members of the Crime Prevention Committee (except any with conflicts of interest). The report must contain:

1. Nature of the Irregularity: this should identify, as far as possible, the persons affected by the Complaint, the nature of the alleged offences, the date, place and circumstances in which they allegedly took place, and the legal provisions or internal regulations alleged to have been infringed.
2. The identity of the investigator: the investigator and anyone who contributes to the investigation must be identified.
3. List of actions carried out: the most significant actions performed in the investigation and the resulting information obtained will be reported and made available to the Crime Prevention Committee, where appropriate, including, for example, transcripts or summaries of interviews.
4. Chronology of events: a precise timeline of relevant events will be attached, indicating whether they are considered proven or whether it was impossible to obtain sufficient evidence. The documents needed to verify the occurrence of the events alleged in the Complaint will be detailed and copies attached.
5. Conclusions and assessment of the facts: the investigator will set out their conclusions and their assessment of the facts reported. They may propose two courses of actions:
  - a) Continuation of the proceedings, if it is considered that the actions performed have sufficiently demonstrated an infringement of Criteria Group's internal regulations or prevailing legislation by the subject under investigation.
  - b) Archiving of the case, if it is considered that (a) the proven facts do not constitute an offence; (b) the facts have not been sufficiently established; or (c) the perpetrator of the offence could not be identified.

Irrespective of the decision to close the case, the investigator may recommend the implementation of any improvement and corrective actions they deem appropriate.
6. Proposed corrective measures: the report will propose the disciplinary (in relation to employment), contractual (in commercial relations) and corporate measures deemed appropriate, including any recommendations for improving internal controls.

If the investigator considers it necessary or appropriate to continue the case, they will inform the person accused of the facts they consider to be proven. The person accused then has a

period of five working days to submit whatever they deem appropriate in their defence in writing and to provide any documents they consider relevant. This guarantees their right to be heard and the presumption of innocence.

After the hearing, the investigation report with the findings of the investigator and the allegations of the accused shall be forwarded to the Crime Prevention Committee.

The investigation report shall be registered in the whistleblowing channel.

## **6.7 Resolution of the Complaints**

The investigation of the facts reported is complete once the investigation report has been ratified by the Crime Prevention Committee. In the event that: (i) one of the members of the Crime Prevention Committee does not vote on the ratification of the investigation report because of a conflict of interest; and (ii) in the event of a tied vote, the Committee member who conducted the investigation has the casting vote. If the investigation is performed by a person who is not a member of the Crime Prevention Committee, the chairman of the Committee has the casting vote.

The investigation must be completed within three (3) months of receipt of the Complaint. In cases of particular complexity, the completion of the investigation may be extended for up to three (3) additional months.

If the facts could constitute a criminal offence, the Crime Prevention Committee will send the information to the Public Prosecutor's Office, in accordance with the law.

The closure shall be recorded in the computer application that records the management of the Complaint. The Reporting Person will be notified of the resolution of the Complaint.

All files relating to Complaints submitted will be kept by the Chairman of the Crime Prevention Committee, or by the other members of the Crime Prevention Committee, where applicable, for the period and in the manner established in internal regulations or prevailing legislation.

## **7. Safeguarding of confidentiality and personal data**

Data provided through the whistleblowing channel will be processed by CriteriaCaixa for the purpose of managing the Complaint and the actions and investigations needed to clarify the facts and determine, where appropriate, whether there has been a breach or infringement.

## **8. Version control**

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