



Natra Group

**Procedure for managing and responding to complaints
received through the Natra Group's Ethics Channel.**

APPROVED BY THE BOARD OF DIRECTORS ON 31st OF MAY 2023

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1. Introduction

1.1. Purpose

The Natra Group (hereinafter NATRA), in compliance with its Code of Ethics and under the Principle of Integrity, requires that all persons or entities with whom it maintains a direct labor, commercial or professional relationship, carry out their activities in accordance with current legislation, as well as with NATRA's internal regulations, avoiding all behaviors that may damage NATRA's reputation or negatively affect the interests of the Group.

To this end, NATRA has an Ethical Channel as an element for the detection and management of potential risks and crimes. All persons affected by NATRA's Code of Ethics have the obligation to report any irregularity as soon as they become aware of it.

In compliance with the provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons reporting on breaches of Union law (hereinafter the Whistleblowing Directive); Spanish Law 2/2023, of 20 February, regulating the protection of persons who report on regulatory infractions and the fight against corruption; Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016; Spanish Organic Law 3/2018 of 5 December on the protection of personal data and guarantee of digital rights and Organic Law 7/2021 of 26 May 2021 on the protection of personal data processed for prevention purposes, arrest, investigation and prosecution of criminal offenses and execution of criminal sanctions, regulates the new procedure for managing and responding to queries and complaints received through the Ethical Channel (hereinafter the "Procedure") which is part of NATRA's Crime Prevention and Risk Control Model.

This Procedure together with its Policy has been approved by the Board of Directors, is applicable to the entire NATRA Group, and may be subject to the modifications or adaptations that may be necessary in each of the local jurisdictions where NATRA operates, resulting in any case of supplementary application in said markets.

1.2. Scope

1.2. a) Material scope of application: Type of communications to which it applies.

This Procedure will apply to queries and / or complaints that are communicated through the Ethical Channel and that relate:

- 1) on the interpretation or application of the Policies and other internal regulations of the Natra Group.
- 2) on breaches of the Code of Ethics.
- 3) as well as all communications relating to:
 - breaches of European Union law when (i) they affect any of the matters listed in Annex I of the Whistleblowing Directive, (ii) affect the financial interests of the Union or (iii) affect the internal market;
 - serious or very serious administrative offences; or
 - Criminal acts.

Issues of a purely labor and Human Resources management nature (not included in sections 1, 2 and 3 above) are outside the scope of application of the Ethical Channel, which will be channeled through the Human Resources Department.

In no case will the Ethical Channel impair the access of the Complainants interested to any judicial or extrajudicial complaint mechanism.

1.2.b.) Personal scope of application: People to whom it applies

This Procedure shall apply to any person who uses the Ethical Channel as a confidential channel to respond to the queries and complaints listed in section 1.2.a, including in any case by way of example:

- (i) all employees, shareholders, participants, persons belonging to the Management Body (including non-executive members), Management Committees;
- (ii) to manufacturers, suppliers or third parties with a direct relationship and commercial interest or legitimate professional;
- (iii) to Complainants who communicate or disclose information on infringements obtained in the context of an employment or statutory relationship that has already ended; to volunteers, trainees, workers in training periods, whether or not they receive remuneration, as well as to those whose employment relationship has not been terminated, started and obtained during the selection process or pre-contractual negotiation;

- (iv) to persons related to the Complainant;
- (v) and any natural person who has assisted the Complainant and, in particular, the legal representatives of the workers in the exercise of their functions of advising and supporting the Complainant.

For the purposes of this Procedure, the person who uses the Ethical Channel as a confidential channel to respond to queries and complaints will be referred to indistinctly as Informant or Complainant.

1.3. Ethics Committee:

The Ethics Committee will be the body responsible for studying each of the Communications received through the Ethical Channel in accordance with the provisions of the Ethical Channel policy and this Procedure.

The Ethics Committee will be formed by the CFO, the Director of Human Resources, the Director of Internal Audit and Risk and the Compliance Officer.

The Ethics Committee will act at all times independently and autonomously, guaranteeing the Confidentiality of the Communications received, of the affected persons and of the documentation that, where appropriate, is generated.

1.4. Compliance Officer: is the person in charge of managing the Internal Information System and processing investigation files. The Compliance Officer will ensure compliance with this Policy, supervise the proper functioning of the associated Procedure and the management and processing of investigation files.

2. Reporting irregularities

2.1. Means of communication:

The Ethical Channel may be used in **writing, verbally**, in **both ways** (verbally and in writing) and **anonymously**.

a) **Written communications** may be made:

- Through the channel itself whose access is enabled in www.natra.com in the Compliance Section.
- Toitself and through the ordinary mail: Poeta Joan Maragall 1, planta 1, 28020, Madrid, to the attention of the Ethics Committee.

b) **Verbal communications** may be made:

- Through a voice messaging system through the *Ethic channel itself*
- Through a face-to-face meeting. In the latter case, the interested party must request the meeting to any member of the Ethics Committee which will take place within a maximum period of 7 days.

Verbal communications must be documented by: (i) a recording of the conversation in a secure, durable and accessible format or (ii) through a complete and accurate transcription of the conversation made offering the Informant the possibility of reviewing and signing it.

c) **Anonymously**, also in writing or verbally.

2.2. Forms and Content of communications:

In order to guarantee the rigor of the investigation and confidentiality in the treatment of Communications, the communication of incidents or complaints must be carried out under the criteria of *objectivity, veracity, clarity and completeness*, pursuing at all times the objectives set out in the NATRA Code of Ethics.

The Complainant must provide all the evidence or indications available from the beginning of the process of reporting the alleged irregularity or incident.

In the event that it is proven that the complaint is false, in addition to its non-admission, it may imply that NATRA imposes disciplinary measures for the Complainant and could lead to legal and even criminal consequences, in the terms included in the applicable legislation.

2.3. Guarantees and protection measures:

a) Confidentiality: NATRA guarantees the absolute confidentiality of communications received through the Ethical Channel, as well as that the identity of the Complainant will not be revealed to the Denounced or to the rest of the organization.

All persons who, whenever necessary for the proper management of the Communication, have access to the content of the same, are subject to a commitment of confidentiality on all known information.

Notwithstanding the foregoing and in the event of a request by the competent judicial or administrative authorities, the Ethics Committee may provide the data of a Complainant, in strict compliance with applicable legislation.

b) Prohibition of retaliation: It is forbidden to adopt any type of retaliation against the Complainant who through the Ethical Channel informs the queries and / or complaints listed in section 1.2. This prohibition extends to those who can collaborate in the investigation or help to solve it.

If the Ethics Committee confirms that any Complainant has been the object of any act or omission that is prohibited by law, or that, directly or indirectly, involves unfavorable treatment, the authors or responsible parties will be subject to investigation and the corresponding disciplinary and/or legal measures will apply.

c) Right of Hearing: Natra guarantees to the Denounced the confidentiality of their identity and their personal data, the facts and the procedure; the preservation of their honor and their presumption of innocence.

Any Denounced person will have the right of access to the file, guaranteeing their right of defense, being able to raise the arguments, allegations and evidence that suit their right.

d) Transparency in relation to the use of personal data: NATRA guarantees the application of the principle of transparency in relation to the use of personal data in the Ethical Channel in accordance with the provisions of Annex I.

3. Processing and investigation of communications received.

3.1. Reception:

Once a communication has been submitted through the Ethical Channel, it will be registered in the Information Management System and assigned an identification code.

Access to the system is restricted only to the Ethics Committee and it will record all communications received, filling in the following data:

- a) Date of receipt
- b) Identification code
- c) Actions developed
- d) Measures taken
- e) Closing date

Once the information has been received within a maximum period of 7 days, counting from the receipt of the communication, it will be acknowledged, unless the Complainant has expressly waived receiving communications or that in the opinion of the Ethics Committee this may jeopardize the confidentiality of the communication.

3.2. Admission process:

The Ethics Committee will carry out a preliminary analysis of the Communication, in order to determine the objectivity, clarity, completeness and veracity of the Communication, and may request the Complainant to expand the information when the initial information is not clear or complete.

Depending on the result obtained in the preliminary analysis, the following actions will be carried out:

- a) Inadmissibility of the Communication: this will occur when it (i) does not fall within the scope of application of the Ethical Channel, (ii) or is not duly founded, (iii) or does not meet the criteria of veracity and clarity. In this case, the Ethics Committee will order its archiving and the file will be immediately finalized.

- b) Admission of the Communication: this will occur when it falls within the scope of application of the Ethical Channel. In this case, the corresponding file will be opened and, where appropriate, it will be transferred to the competent department or area for the start of the actions provided for in the following sections.

The Ethics Committee, within a maximum period of 15 days from receipt of the communication, shall inform the Interested Party of the decision taken regarding the admission or archiving of the Communication.

3.3. Opening of the file:

In the event that the Ethics Committee, after analyzing the facts contained in the Communication, considers that there are reasonable indications of non-compliance, it will open the corresponding file and, where appropriate, transfer it to the competent department or area for the initiation of the actions provided for in the following sections.

3.4. Internal investigation of the communication:

3.4.1. The investigation shall include all actions aimed at verifying the plausibility of the facts reported.

3.4.2. The Ethics Committee, and/or the competent department or area of the company and/or specifically designated third parties who, in the opinion of the Ethics Committee, should participate will participate in the development of the internal investigation.

The team designated to carry out the investigation shall:

- Collect the information and documentation they deem appropriate from any departments, areas or companies of the Natra Group or from third parties;
- It will carry out as many investigations as are deemed necessary in the light of each specific case in order to verify the certainty of the facts communicated, respecting in any case the specific investigation deadlines that result from application, in accordance with the local regulations of each of the markets where NATRA operates;
- It may adopt the appropriate measures to guarantee the objectivity of the Investigation, when the circumstances of the case so require or in particular in cases of particularly serious breaches;

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3.4.3. The Ethics Committee may outsource the investigation instruction in cases in which, given the nature, gravity, complexity or parties involved in the facts, it is advisable for an adequate resolution of the communication.

3.4.4. Without prejudice to the provisions of paragraphs 3.4.2 and 3.4.3. the Ethics Committee:

- In cases where the communication to the Investigated Party could entail a risk of manipulation or elimination of evidence necessary for the investigation, it may adopt additional urgent measures, (i) in order to avoid jeopardizing the development of the investigation or (ii) that are necessary to protect the Complainant;
- It may adopt the necessary surveillance and control measures over the tools and computer means that the company makes available to its employees, including the content of communications and devices, respecting in any case the current legislation and guaranteeing the principle of proportionality and dignity of the employee.

3.4.5. In cases in which the Communication directly or indirectly involves any of the members of the Ethics Committee or those responsible designated to collaborate in the research, the person in question will be challenged and removed from all the procedures related to it and may not participate in the investigation and resolution of the same.

3.5. Communication to the Person Investigated:

If in the course of the investigation, the facts investigated appear to be true, the Ethics Committee will inform the person denounced, as soon as possible and in any case within one month from the receipt of the Communication, identifying himself as responsible for the investigation, and briefly informing him of the facts attributed to him and of the main milestones of the investigation process.

In order to guarantee the right to defense of the affected person, the defendant will be informed (i) of the right of access to the file without revealing the information that could identify the Informant person, (ii) of the right to present written allegations and (iii) of the right of hearing in the terms established in the following paragraph.

Without prejudice to the right to present written allegations and whenever possible, an interview will be held with the person under investigation in which, with absolute respect for the presumption of innocence, he will be invited to present his version of the facts and to provide those means of proof that he considers appropriate and pertinent.

3.6. Conclusion and resolution of the procedure

3.6.1. Conclusion: Once the investigation is completed, the competent department or area will issue a final report addressed to the Ethics Committee, which will contain the detail of the facts reported, the description of the work done to determine the complaint, as well as the action plans that NATRA must carry out to prevent a similar irregularity from occurring again.

Once the final report of the research has been received, the Ethics Committee will transfer the decision taken about the subjects investigated, who will have, if they consider it necessary, a period of 5 working days to expressly allege what they deem appropriate for their discharge and to provide the documents they consider of interest.

The Ethics Committee may invite any employee of the Group to participate in this procedure, as well as have the participation of external advisors for their specific knowledge of the topics discussed.

3.6.2. Resolution:

The Ethics Committee is the ultimately responsible for responding to any Communication received.

The Communication of resolution will be made within a maximum period of three (3) months from the receipt of the communication, except in cases of special complexity that require an extension of term, in which case, this may be extended up to a maximum of another three additional months (that is, in total 6 months).

The Ethics Committee will assess the content of the report and prepare a Proposal for a Resolution that must contain at least:

- Brief description of the research.
- Facts proven by research.
- Conclusions, which may include, as appropriate:

(a) *A declaration of non-compliance*, in which case it may take the following measures:

- The immediate correction of the breach and the adoption of measures to repair the right violated and prevent future breaches that, where appropriate, correspond. In this case, the adoption of corrective / preventive measures to prevent the commission of new breaches will be transferred to the business unit in which the irregularity has occurred.
 - The adoption of disciplinary measures. In this case, the Human Resources Department of the Group will be requested to apply the disciplinary system, and that it will inform the unit of the denounced of the sanction. The sanctions that may be imposed are those included in the Group's sanctioning regime, which is that of each applicable agreement.
 - Make available to the administration of justice the irregularities detected. Urge the Director of Legal Advice to initiate the procedure to make available to the administration of justice the irregularity detected
- b) *To close the case*, in the event that it is concluded that there has been no breach.

In no case will the investigation report be shared with the Complainant.

4.- Conservation, Custody and archiving of Information:

The Ethics Committee shall keep an updated Register of all Communications received, investigations conducted, and measures taken during the periods that are legally permitted in accordance with applicable law. This register will be of restricted access and can only be accessed at the reasoned request of the competent Judicial Authority, by means of an order, and within the framework of a judicial procedure and under the supervision of the former.

The information contained in the Register shall be kept up to date at all times and shall include at least

- Date of receipt of communication.
- Medium through which communication has been received.
- Data of the Accused and the Informant.

- Summary of the nature of the communication and the facts on which a breach is apparent.
- Dates of Information to the Denounced and the Informant.
- Documentation used in communication research.
- Status of research.

Both the regulation and the processing carried out by the parties involved in the processing of communications received through the Ethical Channel, will comply with the appropriate technical and organizational measures to guarantee the level of security of personal data and in any case those provided for by the applicable data protection regulations.

The personal data obtained in the framework of the internal investigation will be deleted when they are no longer necessary and relevant and, in any case, within a maximum period of three (3) months from the registration of the communication, unless the investigation is ongoing.

The personal data obtained by communications that do not fall within the scope of the Ethical Channel, that are not necessary for the development of the investigation and / or are not the subject of investigation, will be deleted without delay, with the exception of their availability to the Public Administrations or Jurisdictional Bodies, in case they could be necessary for the attention of possible responsibilities during the corresponding limitation periods. After that, the data will be physically deleted.

5.- Communication of the Procedure.

This Procedure will be available to all employees on the NATRA People Site, as well as on the NATRA website www.natra.com, Compliance section.

6.- Update and revision of the procedure

The Procedure will be reviewed and updated when appropriate by the Board of Directors, in order to adapt it to changes that may arise in the business model or in the context where NATRA operates, guaranteeing its effective implementation at all times.

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Annex I. Information on the use of personal data of Data Subjects and Denounced

1. Responsible for the Treatment:

In accordance with the provisions of Spanish Law 2/2023, Law 2/2023, of February 20, regulating the protection of people who report on regulatory infractions and the fight against corruption, as well as the regulations on the protection of personal data, will be considered as responsible for the treatment, the Board of Directors of the company Sheashell Bidco, S. L. U. as the parent company of the Natra Group, in which the Ethics Committee is included.

2. Category of personal data:

Within the framework of a Communication through the Complaints Channel and in order to process specific information, they may collect the following data:

- Identification data
- Personal characteristics data
- Social circumstances data
- Academic and professional data
- Employment data
- Commercial information
- Economic, financial and insurance data
- Transaction of goods and services

3. Category of interested parties:

- Complainant
- Persons affected by the information
- Persons who can support the reporting person and/or provide information
- Persons who may be subject to retaliation.

4. Purposes and legal bases of the treatment:

The data will be processed for the knowledge and investigation of the actions or omissions that deal with the material scope of application of this procedure, as well as the prevention of retaliatory actions. Personal data whose relevance is not intended to process specific information will not be collected or, if it is collected by accident, will be deleted without delay.

Likewise, the processing of personal data provided in the communication is established within the framework of the employment, commercial or professional relationship with the Natra Group entity with whom you have signed the corresponding employment contract, commercial or professional agreement.

The legal basis for the processing of your data will be that established in art. 6.1.c of the RGPD: the treatment is necessary for compliance with a legal obligation applicable to the person responsible for the treatment is the execution of the contract for the provision of services requested (Law 2/2023, of February 20, regulating the protection of persons who report on regulatory infractions and the fight against corruption).

5. Data of Reported Parties

Natra guarantees the Denounced the confidentiality of their identity and their personal data, the facts and the procedure; the preservation of their honor and their presumption of innocence.

Any Denounced person will have the right of access to the file, guaranteeing their right of defense, being able to raise the arguments, allegations and evidence that suit their right. The Exercise of the Right of Access of the Complainant will be limited to their own personal data, without being understood to be included within this right the personal data relating to the Complainant.

6. Storage period

The personal data obtained in the framework of the internal investigation will be kept in accordance with the provisions of paragraph 4 of this Procedure and will be deleted when they are no longer necessary and relevant and, in any case, within a maximum period of three (3) months after the Communication is registered, unless the investigation is ongoing.

Personal data obtained by communications that do not fall within the scope of the Ethical Channel, that are not necessary for the development of the investigation and / or are not subject to investigation, will be deleted without delay, with the exception of their availability to the Public Administrations or Jurisdictional Bodies, in case they could be necessary for the attention of possible responsibilities during the corresponding limitation periods. After that, the data will be physically deleted.

7. Recipients of personal data

Access to personal data obtained by communications shall be limited, within the scope of its powers and functions, exclusively to:

- a) The Ethics Committee.
- b) The Compliance Officer.
- c) The person in charge of Human Resources or the Director of Internal Audit and Risks in cases where disciplinary measures could be taken against a worker.
- d) The Legal Director of NATRA if it is appropriate to adopt legal measures in relation to the facts related in the communication.
- e) The data processors that may be appointed.
- f) The Data Protection Officer.

Likewise, the data may be transferred to the Judges and Courts, the Public Prosecutor's Office or the competent Public Administrations as a result of the investigation that may be launched.

8. International Transfers

Some of NATRA's affiliates may be located outside the European Economic Area and, therefore, do not provide personal data with adequate safeguards. In such cases we will transfer the personal data with adequate guarantees and always keeping the security of the same.

9. Rights

The interested parties under the conditions established in the applicable regulations may exercise the following rights:

- **Right of access:** the party concerned will have the right to request NATRA to confirm whether it is processing your personal data and, if so, to request access to them. The access data includes – among others – the purposes of the processing, the categories of personal data concerned, and the recipients or categories of recipients to whom the personal data have been or will be communicated. The party concerned may obtain a copy of the personal data being processed.

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- **Right to rectification:** The party concerned will have the right to ask NATRA to rectify incorrect or incomplete personal data.
- **Right to erasure (right to be forgotten):** The party concerned will have the right to request NATRA to delete your personal data.
- **Right to restriction of processing:** The Party Concerned will have the right to request the limitation of the processing of your personal data, although NATRA will carry out a case-by-case analysis to determine whether the exercise of this right is indeed appropriate.
- **Right to object:** The Party Concerned, when certain circumstances are met, will have the right to object to our processing of your personal data.

The Interested Parties and the Denounced may exercise their rights by sending, to the attention of the Ethics Committee, an ordinary mail to their registered office or an email to the following address: dataprotection@natra.com identifying the right they wish to exercise.

Likewise, they will have the right to file a complaint with the competent data protection authority in each case.