

PROCEDURE FOR THE MANAGEMENT OF INFORMATION RECEIVED THROUGH THE INTERNAL INFORMATION SYSTEM

INFORMATION MANAGEMENT PROCEDURE

This Information Management Procedure shall apply to Cromogenia Units, S.A. and the companies within its group (Alcover Química, S.L., Quimpiel, S.L., Marlet Química, S.L., Arteixo Química, S.L., and BM Polymers, S.L.) (collectively, “CUSA”).

This Procedure forms part of the Internal Information System implemented at CUSA in accordance with Law 2/2023, of 20 February, on the protection of persons who report regulatory infringements and on the fight against corruption (“Law 2/2023”).

I. INTERNAL INFORMATION SYSTEM OFFICER

The governing bodies of each of the CUSA companies have appointed Carlos Cabestany Ferre as the Internal Information System Officer (the “System Officer”).

The System Officer shall perform his duties independently and autonomously, shall not receive instructions of any kind in the exercise of his functions, and shall be provided with all necessary human and material resources to conduct investigations arising from information received through the Internal Information Channel.

II. INTERNAL INFORMATION CHANNEL

A. Description of the Internal Information Channel

As part of its Internal Information System, CUSA has established an Internal Information Channel through which the following persons may report to the System Officer any information referred to in Article 2 of Law 2/2023:

- (i) Employees of CUSA companies;
- (ii) Self-employed collaborators working with CUSA companies;
- (iii) Shareholders, partners, and members of the administrative, management, or supervisory bodies of CUSA companies; and/or
- (iv) Any person working for or under the supervision and direction of contractors, subcontractors, and suppliers of CUSA companies.

In any event, the Internal Information Channel may also be used to submit information which, due to its nature, does not fall within the scope of Article 2 of

Law 2/2023 and therefore should not be processed under the Internal Information System, but which must be handled through any other channel established within CUSA.

In such cases, the System Officer shall forward the information received to the person responsible for the appropriate channel through which the communication must be processed and analyzed.

B. Means of Communication of the Internal Information Channel

The Internal Information Channel includes the following means through which reporting persons may contact the System Officer:

(i) In writing, by postal mail, addressed to the attention of the System Officer at the following address: **C/. Cuarenta, 14-16, P.I. Zona Franca, 08040 Barcelona, Spain.**

(ii) In writing, by email, addressed to:
canaldenuncias@unitsgroup.com

(iii) By telephone, where a voicemail message may be left, by contacting the System Officer at:
+34 619 058 198

(iv) Verbally, by holding an in-person meeting with the System Officer within seven (7) days from the date on which the meeting is requested.

In the latter two cases, if the conversation is to be recorded, the reporting person shall be informed in advance.

(v) Through a form published on the website of each of the CUSA companies, allowing reporting persons to submit information anonymously.

Upon receipt of information through any of the above communication channels, and whenever possible (provided the report is not anonymous), the System Officer shall acknowledge receipt within seven (7) days from receipt of the communication.

Acknowledgment shall not be sent where doing so could compromise the confidentiality of the information received.

Likewise, and whenever possible (provided the report is not anonymous), the System Officer or a person designated by him may maintain communication with the reporting person and/or request additional information necessary for the proper conduct of the investigation.

III. DURATION OF THE INVESTIGATION

Investigative actions carried out by the System Officer shall be completed within a maximum period of three (3) months from the date on which receipt of the communication was acknowledged.

Where no acknowledgment of receipt is issued, the three-month period shall commence from the seventh day following the date on which acknowledgment should have been provided.

Where the investigation arising from the information received is particularly complex, the investigation period may be extended for an additional three (3) months.

IV. RIGHTS OF THE REPORTING PERSON

Persons submitting information under Article 2 of Law 2/2023 shall be entitled to the following rights and guarantees:

To use any of the Internal Information Channel means described in Section II of this Procedure.

If the report is not made anonymously, to designate a postal address, email address, or secure location for receiving communications from the System Officer or the Independent Whistleblower Protection Authority (A.A.I.) regarding the investigation.

To waive, where appropriate, receipt of communications from the System Officer or the A.A.I.

To appear before the System Officer or the A.A.I., either on their own initiative or when requested to do so, and to be assisted by legal counsel if they so choose.

To request that appearances before the System Officer or the A.A.I. be conducted via videoconference or other secure telematic means ensuring the identity of the reporting person and the security and integrity of the communication.

To exercise the rights granted under personal data protection legislation, in accordance with Title VI of Law 2/2023.

To be informed of the status of the processing of their report and of the outcome of the investigation, provided this does not jeopardize the proper conduct of the investigation.

To benefit from the whistleblower protection measures provided in Title VI of Law 2/2023, including, in particular, the express prohibition of acts of retaliation against reporting persons.

V. CONFIDENTIALITY

All information submitted to the System Officer shall be treated with the strictest confidentiality in order to safeguard the rights of the reporting person, the rights of the persons concerned, and the proper conduct of investigative actions.

Confidentiality is likewise guaranteed for any information referred to in Article 2 of Law 2/2023 that is submitted through other communication channels existing within CUSA, different from those provided for in Law 2/2023.

In such cases, the recipient of the information shall immediately forward it to the System Officer and shall maintain the confidentiality described in this section.

VI. PRESUMPTION OF INNOCENCE AND RIGHT TO HONOR OF THE PERSONS CONCERNED

Without prejudice to the investigative actions that may be carried out within CUSA as a result of information received by the System Officer, the right to honor and the presumption of innocence of the persons concerned shall be guaranteed.

To ensure the foregoing, the persons concerned shall have the right to be informed of the acts or omissions attributed to them and to be heard at any time, provided that the proper conduct of the investigation is safeguarded.

VII. INVOLVEMENT OF THE PUBLIC PROSECUTOR'S OFFICE

Where the information received may prima facie constitute a criminal offense, the System Officer shall report such information to the Public Prosecutor's Office, without prejudice to the internal investigation conducted within CUSA.

Likewise, where the information received affects the financial interests of the European Union, it shall be reported to the European Public Prosecutor's Office (EPPO).

VIII. DATA PROTECTION

Personal data processed pursuant to Law 2/2023 shall be governed by:

Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (General Data Protection Regulation – GDPR);

Organic Law 3/2018, of 5 December, on Personal Data Protection and guarantee of digital rights;

Organic Law 7/2021, of 26 May, on the protection of personal data processed for the purposes of prevention, detection, investigation, and prosecution of criminal offenses and the execution of criminal penalties; and

Title VI of Law 2/2023.

IX. EXTERNAL INFORMATION CHANNEL

In addition to the Internal Information Channel established at CUSA, reporting persons may submit information referred to in Article 2 of Law 2/2023 to the Independent Whistleblower Protection Authority (A.A.I.), or to the relevant regional or European Union authorities, in accordance with Title III of Law 2/2023.

In any case, information intended to be submitted through the external channel may first be reported to the System Officer through the Internal Information Channel.