

PROVITAL INTERNAL REPORTING SYSTEM POLICY

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1. PURPOSE AND SCOPE

The main purpose of the Internal Reporting System Policy, hereinafter referred to as “the System” or “IRS”, is to comply with the provisions of Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption, hereinafter “Law 2/2023”. It establishes general principles that reflect the commitment of PROVITAL S.A. to fully comply with said Law, ensuring it is respected and its fundamental principles are applied. Its primary purpose is to ensure all stakeholders have access to appropriate procedural channels for reporting conduct or situations that may be contrary to that Law or the general principles of law, constituting potential non-compliance.

This policy applies globally to all Provital stakeholders. This includes internal personnel, comprising employees, partners, administrators and the Management, all those who are related to the organisation, such as client companies, suppliers, collaborators, etc., as well as all those referred to in Art. 3 of Law 3/2023 who have had some kind of link or relationship with the company, including relatives of Provital employees.

2. GENERAL PRINCIPLES AND GUIDELINES APPLICABLE TO THE IRS

For the system to be effective, this Policy is guided by the following principles:

a) Thoroughness, integrity and confidentiality. The reports received within the framework of the IRS will be processed in a traceable and secure manner, allowing anonymous interaction, as established in Law 2/2023 and in the IRS manual itself, always complying with current legislation on data protection and the guarantee of digital rights. The completeness, integrity and confidentiality of the information, the prohibition of

unauthorised access, the long-term storage of the information, the full protection of the informant and respect for good faith will be guaranteed. False reports or accusations, slander or reports submitted in bad faith, including those whose content may be considered banal or unreasonable, will not be allowed. Short deadlines are set for dealing with the reports received and taking appropriate action.

b) Independence and autonomy of the party responsible for the IRS. The party responsible for the System must be correctly registered with the corresponding Independent Whistleblower Protection Authority, and will carry out their duties independently and autonomously, not receiving instructions from any superior in the company or being subject to any hierarchy for the performance of the duties inherent for this position.

c) Objectivity and impartiality in the examination of the information received. Conflicts of interest must be avoided, the presumption of innocence will be respected and the right to defence will be guaranteed. At all times independence and impartiality will be maintained and the utmost respect for the legislation in force.

d) Transparency and accessibility. Access to the IRS and to the reporting channel tool implemented will be ensured. Information must be provided in a clear, easily accessible form, with sufficient publicity about its use and the principles and guarantees that govern it.

e) Absence of reprisals, protection of the informant and other parties involved. Provided that reports are submitted in good faith and in accordance with the provisions of the IRS, Law 2/2023 and other legislation in force, the commitment to the protection of the informant will be safeguarded, respected and preserved. Acts constituting retaliation, including threats of retaliation and attempts to retaliate against persons submitting a report, are expressly prohibited.

f) Confidentiality and anonymity of the informant. The IRS will guarantee anonymity and/or confidentiality, as requested by the informant. The processing of personal data arising from the application of this Act will be governed by the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016, Organic Law 3/2018 of 5 December on the Protection of Personal Data and the Guarantee of Digital Rights, Organic Law 7/2021 of 26 May on the protection of personal data treated for the purposes of prevention, detection, investigation and prosecution of criminal offences and execution of criminal sanctions, and this document. Personal data will not be collected where it is manifestly irrelevant to the processing of a specific report and, if collected accidentally, must be deleted without undue delay.

3. LEADERSHIP AND COMMITMENT

Leadership is central to the establishment of a proper IRS. It requires the organisation to be fully committed to implementing the IRS, respecting the principles underlying it, ensuring it functions properly, with success guaranteed at every procedural phase. The whole organisation must be aware of and informed about IRS, not just as a system of interrelated parts, basic standards or rules for coordination, but as part of a culture of better information and communication, designed to prevent and detect threats in the public interest.

4. SYSTEM MANAGEMENT

In accordance with Law 2/2023, System Management is responsible for the diligent oversight of the IRS and the proper processing of the reports received. They must perform their duties autonomously and independently from other Provital bodies, must not receive instructions of any kind while carrying them out, and must have all the material and human resources necessary for this role. The person in charge of the system must promote the operation of the IRS, which includes the following activities, among others:

- Receiving reports submitted via the channel set up for this purpose.
- Initiating investigatory procedures, if necessary.
- Appointing external third-party experts, specialists or professionals to intervene in the investigation process, if necessary.
- Ensuring that the reporting channel is properly enabled.
- Publicising the reporting channel, so that all parties interested or involved (internal and external) are aware of it.
- Drawing up an annual report register and submitting a report on the channel to the governing body.

In Provital, System Management comprises a collegiate body of three people, whose duties of management, monitoring and investigation of reports or complaints are delegated to one of the three, the Delegate Manager.

5. PUBLIC CHANNEL

Provital has a reporting channel to facilitate the submission of information in respect of infringements under Art. 2 of Law 2/2023 and thus comply with the provisions of the law protecting informants.

The purpose of the reporting channel is to enable confidential and anonymous reports to be submitted by all stakeholders identified in point 1 of this policy, who have knowledge of

any activity, conduct or omissions which, by their nature, may be unlawful, constituting potential breaches of the principles, objectives and rules established within the Internal Reporting System.

Reports may be submitted using the following procedures:

- 1) **Internal channel.** Anonymously and/or confidentially, through PROVITAL's internal reporting channel, which can be accessed via the following link: <https://www.ovetauki.com/canal/provital>
- 2) **External channel.** Anonymously and/or confidentially, through the relevant Independent Whistleblower Protection Authority channel.
- 3) **By post.** Confidentially, by writing to the attention of: System Management (Ethics Committee) of PROVITAL S.A. at C/ Gorgs Lladó, 200, 08210 Barberà del Vallès, Barcelona.
- 4) **Face-to-face.** Confidentially, through a personal interview with the System Manager. To request a face-to-face interview, send an e-mail to canaletico@weareprovital.com or call 93 719 23 50.
- 5) **Verbally.** Confidentially, with the System Manager, in one of the following ways:
 - Call +34 682 63 60 58
 - Send a voice message to +34 682 63 60 58

The same channels also provide access to information about the IRS, which includes the procedure for managing reports and its use, and the IRS manual itself, which describes its essential functional principles.

6. NON-COMPLIANCE WITH THE REPORTING SYSTEM

Any breach of this policy, or of the procedures, principles and rules established herein, may be subject to disciplinary procedures of an appropriate nature, depending on the legal relationship between the party concerned and the organisation, as well as the circumstances of the specific case, notwithstanding the possible application of the sanctioning system provided for in Law 2/2023 of 20 February.

This policy constitutes the supreme standard among those governing Provital's internal system, its primary purpose being to protect those within the organisation who detect serious or very serious criminal or administrative offences and report them through the mechanisms regulated herein, with the aim of ensuring urgent and summary compliance with Law 2/2023 in line with Provital's social objectives.

Any of the stakeholders mentioned in point 1 of this policy who become aware of or suspect any actual or potential violation of the policy should communicate this through the reporting channel available at Provital.

The consequences of non-compliance with the Internal Reporting System will be governed by the provisions of the Collective Bargaining Agreement, the Workers' Statute and other applicable legislation in force.

7. MONITORING, EVALUATION AND REVIEW

System Management is responsible for monitoring the implementation and development of the Internal Reporting System and compliance with it. The Manager will assess compliance with and the effectiveness of the Internal Reporting System, as he/she sees fit, and whenever significant breaches of the system are revealed or there are substantial changes to the organisation, its control structure or its activities, in which cases the Manager will consider the desirability of modifying the System. System Management will review and modify the Policy, if necessary, and will propose to the Administrative Body modifications and updates that will contribute to its development and continuous improvement, including necessary measures and good practices, taking the suggestions and proposals made by Provital professionals into account where appropriate. Any such modifications will be published.

8. APPROVAL

This policy has been approved by the sole administrator of Provital, in minutes dated 1 April 2024.