

Whistleblower protection policy

2023

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Whistleblower protection policy

In accordance with Law 2/2023, of 20 February, on the Protection of Persons who Report Breaches of European Union Law and to Fight Corruption (hereinafter, “Law 2/2023”) and the Mango Complaints Channel (hereinafter, the “Internal Regulation”), PUNTO FA, S.L. (hereinafter, the “Company”) undertakes to establish and communicate this protection policy for persons who, in good faith and on reasonable grounds, report conduct that is potentially illegal or contrary to the regulations contained within the scope of said Law (hereinafter, the “Policy”).

1. Purpose and commitment

The present Policy is passed in compliance with Law 2/2023, specifically in order to establish guarantees for the protection of informants, in accordance with the provisions contained in article 5.2 j) and the Internal Regulation.

The Policy covers all persons who, directly or indirectly, provide or have provided services for the Company, including employees, persons made available by Temporary Employment Agencies, interns and trainees, volunteers, candidates in a re-

cruitment process, former employees, members of the Administration, Management and Supervisory bodies of any Mango Group company (hereinafter, “Personnel”) as well as independent external collaborators, any person who works for (or under the supervision or management of) a supplier, contractor or subcontractor of the Mango Group, any company -as a legal person- that collaborates or provides its services to the Mango Group and Partners and Shareholders of Mango Group companies (hereinafter, “Third Parties”).

In the Company we promote a culture of integrity, transparency and social responsibility, and all members of the organisation are expected to act in accordance with the ethical and legal principles that govern our activity. In turn, we recognise the value of complaints as a tool to prevent and detect conduct that may be unlawful or contrary to the ethics and values of the company, and to improve the working environment and corporate reputation.

Consequently, in the Company we work to ensure that employees and collaborators feel free and safe to express their concerns or doubts, without fear of reprisal of any kind.

2. Principles

The principles that govern the action of the Company with regard to guaranteeing the protection of informants and the prohibition of reprisals are as follows:

- (I) The present Policy aims to guarantee the protection of informants so that they do not suffer any type of action or omission which involves unfavourable or discriminatory treatment as the result of being an informer, or which causes and may cause unjustified harm to their professional career, working conditions, remuneration, training, health or personal integrity. For this reason, we undertake to respect and protect the right and dignity of informers.
- (II) In the Company we recognise the value of the collaboration of persons to ensure compliance with the law and the correct functioning of public and private institutions, and we respect the rights of informers to report and regulatory breaches they are aware of, either through an internal communication system established for this purpose, or, whenever applicable, before the Independent Whistleblower Protection Au-

thority (Autoridad Independiente de Protección del Informante) or the competent investigative bodies.

- (III) We guarantee the anonymity of informants if they request this, except when there is a legal obligation to disclose their identity, and we adopt the necessary measures to protect their personal data and avoid any leaks or unauthorised access to the information provided. In addition, the Company makes the appropriate channels available to submit their complaints in a secure manner and guaranteeing the confidentiality of the content of the communications and respect for the presumption of innocence of persons affected by the same, as well as their right to honour and personal and family intimacy.
- (IV) The Company has an internal procedure to process the communications received in order to confirm their veracity or otherwise. The procedure guarantees the right of persons involved to be heard and to defend themselves, and respects the deadlines established in the law. Similarly, we undertake to investigate complaints with diligence, impartiality and transpar-

ency, and to adopt the appropriate corrective or disciplinary measures in cases where the reported irregularities or breaches are confirmed.

3. Prohibition of reprisals

The Company expressly prohibits any form of reprisal (included threatened and attempted reprisals) against persons who submit a complaint via the Complaints Channel in accordance with Law 2/2023, the Internal Regulation and this Policy. The provisions contained in the present section shall not apply to false complaints, which shall be dealt with under a separate system explained below.

According to the provisions contained in article 36 of Law 2/2023, “reprisal” is understood to mean “any act or omission prohibited by law or which, directly or indirectly, involves unfavourable treatment to someone who suffers a particular disadvantage compared to another in the employment or professional context merely as the result of being an informer, or for having made a public disclosure”.

In turn, as established in section 4.2 of the Internal Regulation: “For the purpose of the present Regulation, and by way of example, the following will be considered reprisals:

- Dismissal or suspension of the employment contract.
- Early termination of a temporary employment contract, once the trial period has passed.
- The non-recruitment of a complaining candidate.
- Imposition of any disciplinary measure, demotion or denial of promotion or any other substantial modification to the employment conditions (except where said measures are implemented in accordance with the employment legislation, and due to circumstances, facts or infractions that are accredited and not related to the making of the complaint).
- Denial of Training that would have been offered had the complaint not existed, or without apparent reason.
- Early termination or cancellation of contracts for the sale or leasing of goods or services.
- Coercion, intimidation, harassment or alienation.
- Harm, including that of a reputational nature or financial losses.
- Prejudicial modifications to employment duties and responsibilities.
- Unjustified changes of workplace or transfers.
- Negative evaluations or references regarding work or professional performance that are unjustified or involve sudden and unfounded changes.

- Blacklisting or diffusion of information within a specific sector, which impede access to employment or the contracting of works and services.
- Cancellation of a license or permit.
- Making of medical or psychiatric references with regard to the complainant.
- Discrimination, unfavourable or unfair treatment.

In addition to the complainant, the protection measures envisaged in section 4.1. shall also apply:

- In cases where the complainant is a Mango Group employee, to the persons in the organisation who, in fulfilment of their statutory duties, assist them in the process of managing and investigating the complaint.
- To their departmental colleagues and family members (ascendants and descendants, spouses or partners, and siblings).
- To physical persons who, given their close relationship with the complainant, may influence the complainant when making the complaint and provide information and potential evidence".

Similarly, as established in section 4.3. of the In-

ternal Regulation, application of the system for protecting against reprisals shall be subject to fulfilment of the following requirements:

- a) The complaint is made fulfilling the requirements stipulated in this Regulation.
- b) The CCO of the Mango Group has reasonable cause to assume that the information in the complaint is true at the time the complaint is made, even if the complainant has not been able to provide conclusive proof.
- c) The complaint is within the objective scope of the channel.

To the contrary, protection shall be expressly excluded for complainants who inform of:

- a) Information that was fully available to the general public.
- b) Complaints that are not admitted.
- c) Information related to interpersonal conflicts, or which only affect the complainant and the respondent.
- d) Mere rumour.
- e) Information related to breaches not included within the objective scope of the channel.

In cases where any reprisal does occur, the Company will take the appropriate measures and will provide the Informant the necessary support to establish their rights and remedy any damage suffered.

4. False complaints and/or information

The sending of false or distorted information, in addition to information that has been obtained unlawfully, shall be expressly excluded from the protection guaranteed in the present Policy.

In this regard, false communications and complaints that are made in bad faith, without reasonable grounds or intended to harm third parties, may result in workplace penalties, administrative liability or even potential criminal liability.

Therefore, and notwithstanding the specific provisions that may be established in the applicable collective bargaining agreement, the submission of false complaints and/or the sending of false information via the Complaints Channel may violate contractual good faith and result in workplace penalties.

In turn, in accordance with the provisions contained in article 63 of Law 2/2023, the following actions will be deemed serious breaches and penalised by the Independent Whistleblower Protection Authority (Autoridad Independiente de Protección del Informante) with fines of between 30,001 and 300,000 euros (art. 65.1a) Law 2/2023):

- Any action which effectively restricts the rights and guarantees established in this law, introduced through contracts or individual or group contracts and, in general, any effective action to obstruct the presentation of communications or to impede, frustrate or slow-down their progress, including the presentation of false information or documentation by the respondent for said purpose.
- Communicate or publicly disclose any information in the knowledge that it is false.

With regard to the foregoing, in the event of the sending of false complaints and/or information, the Company reserves the right to exercise the appropriate legal action to defend its interests and those of its employees.

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