

STATEMENT OF THE CHANNEL'S POLICY OF WHISTLEBLOWING

The Governing Body of Partida Aduanas, S.L.U., in its firm commitment to crime prevention, has promoted and provided the necessary resources to make effective the design and implementation of a Management System for the Prevention and Detection of Crimes, based on the requirements of Law 2/2023 regulating the protection of persons who report regulatory infringements and the fight against corruption and the UNE EN ISO 37002:2021 Management System for Whistleblowing.

Our Whistleblowing Management System is based on the following guidelines:

- Establishment of regular improvement targets for the whistleblowing channel.
- Establishment of a whistle-blowing channel to report irregular and illegal actions in our service areas, both within our organisation and with the interested parties with whom we work to provide our services in customs procedures and logistics operations (customers, suppliers, subcontractors, carriers, etc.).
- Commitment to comply with all legal requirements applicable to the organisation, as well as those contractual with our customers and suppliers.
- Analysis and continuous improvement of our work processes and procedures based on the minimisation of risks in the commission of crimes and the integrated compliance management system and whistleblowing channel.
- Any prejudicial conduct that may affect the development of the activity is strictly forbidden.
- Transparency, two-way communication and continuous collaboration both within the organisation and with different parties involved, establishing a culture of speaking and active listening.
- We provide easy-to-understand guidelines and an accessible system where all support and advice on the whistleblowing process is available.
- Fairness and protection, especially the protection of confidentiality in whistleblowing throughout the entire whistleblowing process by transmitting maximum confidence to the whistleblower, using technological tools that enable the whistleblower to comply with these requirements.
- We have the highest authority in our whistleblowing channel with a maximum degree of independence in the organisation, capable of handling any whistleblowing.

- Any breach of our whistleblowing policy, such as false allegations or conduct intentionally damaging to the organisation or its parties involved, will result in disciplinary action based on the classification of the offence according to the sectoral agreement in the case of the organisation's employees (APEMAR). In the case of other stakeholders, it could lead to a complaint to the competent authorities.
- Complaints may come through alternative reporting channels such as the Andalusian Anti-Fraud Office or the AEAT or other established public organisations.
- All whistleblowing will follow the below procedure: Receipt of the whistleblowing report, evaluation and in the case that it is considered to be processed, treatment and finally, the conclusion, establishing the resolution of the report and guaranteeing confidentiality and non-retaliation against the whistleblower throughout the procedure.
- Our organisation does not have, in any case, restrictions on the right to report, based on contractual obligations such as non-disclosure agreements, or terms such as those relating to commercial confidentiality and employee confidentiality, among others.
- Our data protection policy strictly complies with Law 3/2018 on the Protection of Personal Data and Guarantee of Personal Rights.

For this policy to be real and effective, PARTIDA ADUANAS requires the involvement of 100% of the organisation's personnel and therefore provides the tools and resources necessary for this system to work.

In Algeciras, 1st of November 2023