

WHISTLEBLOWING CHANNEL OF THE AGRICOLA CASTELLA COOPERATIVE SOCIETY L.T.D.A.

1.- CONCEPT AND CHARACTERISTICS

As the medium for the collection of information, through this channel we will receive all the incidents relating to possible or confirmed risks in a suspected breach the Code of Ethics, in order to comply with the prevention model established.

The Whistleblowing Channel will be open to all employees of the organization and any other third party maintaining a business relationship with the Company, acting in good faith, to be able to report irregular behaviours.

The communication shall be confidential. Any employee or third party using this tool shall not be punished, discriminated against or harmed by the mere fact of reporting a wrongful conduct, provided he or she acts in good faith.

The Whistleblowing Channel is based on the following principles:

- Confidentiality.
- Integration in all the procedures of the company.
- Simplicity for the reporting person.
- Diversity of access, always giving priority to email communications or through the Company's computer application.
- Full disclosure of its existence.
- Reliability of the information.

The identity of the whistle-blower, as well as the reported data relating to irregular behaviour through this channel, shall be confidential and, therefore, shall not be made public without the explicit consent of the whistle-blower.

It is important to highlight that the confidentiality of the whistle-blower does not necessarily imply anonymity.

The Spanish Data Protection Agency has demonstrated on numerous occasions its objections to anonymous complaints, since anonymity is directly opposite to the "Data Protection Guide in Labour relations" (AEPD, 2009).

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Furthermore, reporting or making a complaint implies just a sole mechanism for the initiation of preliminary enquiry by the COMPLIANCE BODY, in order to find out how much information can be gathered to verify the notified/reported facts, as it would be important, if not essential, that both the caller and the body responsible for the management could contact the whistle-blower, for obtaining further information or qualifying the information received, depending on the needs of the investigation to be carried out.

The Whistleblowing Channel may be managed internally, in which case the internal departments of the company shall receive, investigate and resolve the complaints, or may be outsourced by a third party, which shall perform the investigation.

Initially, it is established that external management shall be performed by a COMPLIANCE BODY described below.

In all cases, the decision about complaint resolution and the measures to be taken will be done by the INTERNAL COMMITTEE OF THE SOCIETY, while that does not mean that it cannot be advised by the EXTERNAL COMPLIANCE BODY.

All received complaints shall be classified, properly investigated and resolved by the company appointed body. After resolving and concluding the incident, they shall inform and communicate to the whistle-blower the result and the adopted terms of the resolution.

Any complaint or communication received with criminal consequences shall necessarily imply the initiation of a procedure by the Instruction Body.

2.- COMMUNICATION OF THE VIOLATIONS, MINIMUM REQUIRED CONTENT OF THE COMPLAINT AND KEYS FOR THEIR OPERATION

In order to admit and properly process them, submissions or complaints must contain the following data:

- The name and surname of the Whistle-blower.
- Clear statement of the facts and reasons that support the communication/complaint.
- Person or persons against which the complaint is made.

The burden of proof shall always be on the whistle-blower, who shall provide the documents on which it is based, and the defendant will be able to provide the documents he or she may deem appropriate to oppose those of the whistle-blower.

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The keys for the effective function of the whistleblowing channel and to identify irregular behaviours within the organisation are two fundamental aspects:

- All employees must have complete confidence that, in all cases, there will be no retaliation by the mere fact of reporting a complaint whenever it is made in good faith.
- All allegations, without exception, shall be investigated until the end and, in the event that irregular behaviours are indeed taking place, they shall have consequences for the offender.

The whistle-blower's confidentiality shall be maintained at all times, unless a competent authority, either judicial or administrative, requires the information, in which case the company will be obliged to give this information to the requesting body.

There is the possibility that the whistleblowing channel would receive, via any of the means allowed, any type of notification where the data of the whistle-blower are not included, and despite the fact that the spirit of the channel is to implement what A.E.P.D Legal bureau of 2017 has laid out, Report for the Creation of Company Internal Complaints Systems ("**whistleblowing**" mechanisms), so that as far as possible anonymous notifications should be avoided, those shall not be automatically rejected, although they can never be used as a sole proof of an irregularity or a crime.

The submission/complaint shall be forwarded to the COMPLIANCE BODY, preferably by email at:

compliance@cuatrorayas.es

Alternatively, the report of a complaint may be forwarded by registered mail or submitted by hand, addressed to the COMPLIANCE BODY or to its registered office address. When submitting in person, the Compliance Body shall deliver the reference or ID number to the whistle-blower at the same time.

Once the compliance body receives the notification/complaint, it shall acknowledge receipt to the whistle-blower and shall initiate the necessary verifications and checks. Should any of the persons affected by the notification/complaint belong to the COMPLIANCE BODY, they should be replaced by another person in research tasks directly related to the notification/complaint under consideration.

In all cases, the confidentiality of the notification/complaint will be guaranteed.

All notifications will generate a record that shall be registered and identified by a reference number, thus ensuring the compliance with the provisions in the data protection regulations.

Any person intervening in the potential investigation procedures shall be obliged to ensure appropriate confidentiality and the secrecy of data and information to which they had access to, and may otherwise be punished.

3.- COMPLIANCE BODY AND INVESTIGATION OF COMPLAINTS

Functions:

- Ensure the due process of the prevention model set out, carrying out regular updates that may be necessary.
- Performance of instructional work and management of the whistleblowing channel, trying to keep as far as possible the collegiate nature thereof.

Composition:

In accordance with the regulations in force, S.COOP AGRICOLA CASTELLANA LTDA decided to outsource the Compliance Body in PG ASOCIADOS S.L.U society.

This body shall have the functions described in the Contract for the Provision of Services concluded between both Societies, in which scope and content of the mandate shall be precisely defined.

One-off incorporations of person/s of the organisation may be done to this body, depending on the nature of the events denounced.

Procedures related to the management of the Whistleblowing channel and the management of the Recived Complaints.

The COMPLIANCE BODY shall perform the following functions:

a) Management of the

Whistleblowing channel:

1.- Reception of

complaints

2.- Classification of complaints

b) Management of the received

complaints 1.- Investigation

of the complaint

2.- Preparation of the report addressed to the decision-making body

It is worth noting again that, with any complaint or communication received with criminal consequences, it shall necessarily imply the initiation of a procedure by the COMPLIANCE BODY, regardless of the notification channel.

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To perform such functions, some basic guidelines, only for reference purposes, are detailed hereunder, and the COMPLIANCE BODY shall estimate in each specific case making any amendment considered to be appropriate in order to better achieve its objectives.

This last paragraph shall not apply to those records regarding criminal importance.

A) Management of the whistleblowing channel

Regarding the management of the complaints received, the COMPLIANCE BODY shall take the decisions, duly justified, corresponding to access permissions, input, printing, deletion or blocking of stored data, the deadline for the their full cancellation or whatever reason to access the blocked data.

In accordance with article 15.1 of the Organic Act 15/1999, the access to stored data by an interested third party shall be limited to the personal data undergoing processing, and third party data could not be considered as part of this right, so that both the whistleblower/s data shall be kept, in all cases, strictly confidential, and any other data related to third parties contained in the notification received or in the record initiated.

Regarding the classification of complaints, this function corresponds to the assessment of the complaints and the materialization of the risks that occur in the company, and it is for the Control body to separate those that actually incur criminal risks, and therefore must be dealt by this body, from those that correspond to a different case study, and therefore shall be addressed to the relevant departments if applicable, or even discarded definitely if they do not have any significance. In the event that the complaint has no criminal significance, the Control Body may omit its incorporation in the storage system.

To facilitate both the classification and classification works, each complaint shall be assigned an identification code which will be made available to the whistle-blower, so that the investigator and the whistle-blower can access that record in the event that further communication between the parties is required.

B) Management of the complaints

After initiating the appropriate file, the information received shall be analysed, determining if it affects one or more specific individuals. In the event of a challenge or of an abstention of any member of the control body may be necessary, as a result of directly implication in the information received, this will occur at this first stage.

This body may work in a collegiate form for the investigation of the complaints or, by express designation of the body, may entrust one of its members the investigation of the procedure.

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Once the investigation is initiated, the person in charge may adopt urgent measures, whenever they are duly justified. Urgent measures should aim to:

- Mitigate the effects of real or emerging risks
- Avoid destruction of evidence
- Urgent communication, where appropriate, of the information to the governing bodies of the company

By way of example, within the urgent measures that may be agreed upon by the examiner, provided they are sufficiently motivated, shall include – seizure or precinct of IT resources, the communication to service providers for retaining certain information, or even keeping the information received confidential for the time strictly and prudentially necessary in order to assure the purposes described above.

In addition, if necessary, they may get in contact with the whistle-blower in order to obtain further information, always guaranteeing the confidentiality of identity and information.

Once the first stage of the investigation is finished, the examining body will adopt a proposal for a final resolution which shall be submitted to the decision-making body with a report containing:

- Descriptive information of the complaint, dates of filing and major milestones.
- Emergency measures undertaken, motive and effect thereof.
- Objective assessment of the complaint, analysis of the reliability of the whistle-blower and the veracity of the information.
- Assessment of whether any type of external support or advice is necessary.
- Proposal of action and resolution, and proposition of what measures have already been undertaken and what will have already been decided to undertake.
- The investigation of the whistle-blower by wilfully missing or disloyalty to the truth;
- The submission of the information to the courts or public authorities for offences that are not within the scope of the legal entity.

This information will be presented to the decision-making person(s) as soon as possible, for the company to take an appropriate decision in the shortest possible time.

C) Procedures related to the revision of the programme.

The procedures and controls provided for in the prevention model shall be valid as long as business conditions will be kept identical as when designed, unless any fault is detected.

A regular review of the plan shall be made monthly. In this review, the following aspects shall be assessed, at least:

- The existence of substantial changes or modifications of legal standards that govern the operation of the company, the business sector or activity, provided that it has sufficient capacity to affect the regulatory compliance plan.
- The existence of changes in the economic, business or labour conditions of the company, especially those underlying the assessment of the risks in this regulatory compliance plan.

If any of these changes is detected prior the quarterly review of the plan, the revision may be moved forward to verify the adequacy of the plan to the new situation.

In all cases, the immediate revision of the plan shall be urged at the time the control body detects a violation of the conducts described therein.

4.- DECISION-MAKING BODY

Functions:

It is up to the decision-making body to confirm to the legal person's will in response to the possible commission of a crime affecting this will, and based on the submission of a timely detailed report by the examining body. In order to form such will, the decision-making body may request advice to as many external services as it may deem necessary, as well as may request as many clarification as this body may require.

Composition:

The decision-making body will be Collegiate and shall be composed by PG ASSOCIATED SLU as well as by the representative/s of the society appointed in the Contract for Provision of Services.