

Corporate policy of the internal system of information and the protection of informants

Guaranteeing the ethical values of the Mango Group is the responsibility of everyone

VERSION CONTROL

VERSION	DATE	PERSON RESPONSIBLE	EVENT
1.0	2023	Chief Compliance Officer	Initial design and adoption of the Policy of the Mango Group Internal System of Information and the Protection of Informants, in accordance with Law 2/2023, of 20 February, regulating the protection of persons who report breaches of EU law and to fight corruption, which transposes Directive 2019/1937.

APPROVALS

VERSION	DATE	PERSON RESPONSIBLE	EVENT
1.0	Mayo 2023	Board of Directors of MANGO MNG, S.A	Approval of the Policy of the Mango Group Internal System of Information and the Protection of Informants.

RELATED REGULATIONS

NAME	LATEST VERSION
Compliance Policy	July 2021
Code of Ethics	June 2021
Regulation of the Internal System of Information and Management of the Complaints Channel	June 2023

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1. Introduction and purpose

The prestige, image and reputation of the Mango Group (hereinafter, also referred to as the “Group”), as well as its leading position in the market, are a direct consequence and a true reflection of its firm commitment to the Lawfulness, Ethics and corporate values, among other aspects. As an essential principle of our organisation, it is necessary that all our personnel, and those who act on our behalf, comply with and respect the current legislation, our Code of Ethics and our internal policies and procedures at all times.

Law 2/2023, of 20 February, regulating the protection of persons who report breaches of EU law and to fight corruption (“Law 2/2023”), transposes to Spanish law (EU) Directive 2019/1937 of the Parliament and of the Council, of 23 October 2019, on the protection of persons who inform breaches of Community Law (“Directive”). The aim of the aforementioned law is to protect persons who, within an employment or professional context, detect certain regulatory breaches and notify them through internal information channels, offering appropriate protection against any form of reprisal.

For this purpose, Mango Group has designed and

Internal System of Information and Protection of the Informant (hereinafter, also referred to as the “System” or “Internal System of Information”) whose formal mechanism of query or reporting of breaches is the Complaints Channel (hereinafter, also referred to as the “Channel”).

Therefore, the present document takes the form of the Mango Group Internal System of Information and the Protection of Informants (“Policy”), which aims to establish the principles and guarantees of the System and, specifically, the Complaints Channel. Furthermore, the System and the Channel shall also be regulated by the Mango Group Regulation of the Internal Information System and Management of the Complaints Channel, which implements the present Policy (“Regulation”).

In addition, as will be seen later, we have appointed a Manager of the System, who shall act with full independence and autonomy.

The Internal Information System aims to promote a culture of speaking up among our stakeholders, both internal and external, encouraging all of them to report any concerns regarding unethical and/or breaches of the regulations (internal and/or external) within our professional activity, the guiding prin-

ciple of the System being the protection of people who, in good faith, report any breach, rejecting and penalising any reprisals they may suffer as a result.

The Board of Directors of Mango MNG S.A. promotes and approves this Policy, thus fulfilling its role to establish the bases, determine the instruments and design the mechanisms necessary for the correct and efficient coordination of activities relating to the management of the Internal Information System and the Complaints Channel.

All the above notwithstanding the autonomous decisions that correspond to each Group company established in Law 2/2023 or by the Directive, which this Policy and its Regulation and any adaptations that need to be made must adhere to, in compliance with the legislation of the country each one operates in and the particular nature of its business.

2. Area of application

The present Policy applies to all companies that make up the Mango Group, irrespective of the business they conduct, their geographical location or their corporate structure. The governing bodies of these companies shall adopt the appropriate decisions to integrate the provisions of this Policy

in accordance with the applicable legislation, the structure of their governing bodies, committees and departments, and their policies.

The Policy also applies to all persons who provide professional services for the Group, who shall act with integrity and at all times in compliance with the law and the applicable internal regulation, and must cooperate to prevent breaches. Therefore, it is the duty of board members, directors, employees, interns or any other person who reports to the Mango Group, irrespective of their functional or hierarchical position, employment category or the region in which they operate (hereinafter, also referred to as the “Personnel”), to report any breach or act contrary to the law or the internal regulations they are aware of through the Channel, whether past, present or future.

In addition, any person (physical or legal) who has had, currently has or may have a professional relationship (such as, for example, an ex-employee, a candidate for an employment position, an collaborator, a supplier, a contractor, etc.) with Mango Group (hereinafter, also referred to as “Third Parties”) is also encouraged to use the Channel in the cases regulated in this Policy and in its implementing Regulation, as a formal mechanism for

reporting breaches, irrespective of other means of standard communication available to Third Parties.

The Personnel must and Third Parties may report the knowledge or reasoned suspicion of conduct which is unlawful or may breach the current legislation, in addition to the Code of Ethics and other internal regulations of the Mango Group.

Specifically, it will be applicable to all communications contained in article 2 of Law/2023, of 20 February, considering European Union Law, any conduct that may constitute a serious or very serious administrative or criminal breach, including those relative to the Tax Administration or Social Security, in addition to breaches in the workplace relating to health and safety at work, all without prejudice to the protection established in the specific applicable legislation.

The Complaints Channel must not be used to report interpersonal issues that do not constitute a breach and/or are part of personal and private relations between people, or information that is already fully available to the public or which constitute mere rumour. Furthermore, customers have a different and specific channel to make their complaints: the “Customer Service Channel (SAC)”.

3. Mechanisms for the presentation of queries or complaints in the Mango Group: Complaints Channel

Mango Group makes available to its Personnel and Third Parties various communication methods to promote a culture of integrity and of speaking up as a key element of the company’s Internal System of Information and Crime Prevention Model. However, it has a formal method in which queries and complaints can be submitted in writing or a face-to-face meeting may be requested. All of the above via:

- **The URL:** mango.edenuncias.com
- **Post:** C/ Via Augusta 10, Polígono Industrial Riera Caldes, 08184 Palau-solità i Plegamans (Barcelona). For the attention of the Chief Compliance Officer of the Mango Group (“CCO”) and marked “Confidential” on the envelope.
- **Verbally (in person or by telephone):** the complainant may request a meeting either face-to-face or by telephone with the Chief Compliance Officer (carlos.madronea@mango.com) or the regional HR BP. The meeting will take place within seven (7) calendar days of the request.

The aforementioned methods are accessible on the Mango Group corporate webpage, in a separate and clearly-identifiable section, as well as on the intranet of companies that dispose of said mechanism.

Without prejudice to the aforementioned formal methods, and irrespective of the method via which complaints are reported, the Mango Group will conduct an independent, impartial and effective investigation, guaranteeing the rights of the parties involved and informing the complainant of the progress and result of the same in a confidential manner, all the above in accordance with the present Policy and its implementing Regulation.

In addition to the aforementioned mechanisms of the Mango Group Internal System of Information, the government or public administration of each country the Mango Group has a presence in may dispose of official channels made available to people. In the case of the European Union, the Member States have designated the competent authorities informative breaches may be reported to, either directly or via prior communication through the Mango Group Complaints Channel.

The Mango Group webpage shall provide clear and

accessible information to Personnel and Third Parties on such external channels (as they are established and/or communicate their existence and/or communication methods or channels).

4. Manager of the Internal System of Information and the Complaints Channel

The Board of Directors of Mango MNG S.A. designates as the Manager of the Internal System of Information and the Complaints Channel (hereinafter, also referred to as the “Manager” or “Manager of the System”) the Group’s Chief Compliance Officer, who shall be responsible for the management of the same.

The Management of the System shall act independently of all bodies, committees, commissions and personnel of the Mango Group, including the maximum governing body of the companies that make up the Group, and on the express mandate of the same, disposing of the personnel and material resources necessary to carry out its duties.

The Manager shall report to the Compliance Committee and to the Board of Directors of the parent company of the Group annually and whenever necessary, providing whatever information is required on

the activity of the System, in all cases maintaining the confidentiality and security of the information, together with the other guarantees and rights of users established in this Policy.

Any member of the Personnel, either individually or as a body, is obliged to collaborate with the Manager of the System under the terms of the present Policy and its implementing Regulation.

To this effect, the Manager of the Internal System of Information is unique in the Mango Group, without prejudice to the fact that they may coordinate with other companies in order to manage the breaches communicated internally in an appropriate manner.

5. Principles and guarantees of the Mango Group Internal System of Information and the Complaints Channel

- **Lawfulness and corporate ethics.** Whatever method is used to make a complaint or query, its management and processing shall be regulated by the current legislation, the present Policy and by the Regulation, in addition to any specific regulation that is applicable.

- **Independence and impartiality.** The Manager of the Internal System of Information shall, at all times, act with total independence and impartiality and in full compliance with the legislation and the internal regulations of the Mango Group. All persons intervening in the process shall act in good faith in the search for truth and clarification of the facts.

- **Transparency and accessibility.** To ensure that information regarding the management of the System and its regulation, as well as publicity and access to the System, is communicated in a clear and comprehensible manner. Specifically, the Complaints Channel as a means of communication of the System is accessible to Personnel and Third Parties in a separate and clearly-identifiable section on the corporate website and intranet of the Mango Group.

In addition, the regulation of the System and the Channel, including the Policy and its implementing Regulation, will also be accessible on the corporate website and intranet of the Mango Group. In all cases, the Group

<p>Personnel will be informed and trained about the Internal System of Information and the Complaints Channel.</p>			
<ul style="list-style-type: none">Traceability and security. Communications made via the Internal System of Information shall be registered and processed in accordance with the provisions established in this Policy and its implementing Regulation, without prejudice to the application of the specific regulation. Specifically, the communications will be registered in the Registration Book. If any member of the Mango Group Personnel receives a communication that falls within the objective scope of this Policy, they must notify this immediately to the Manager of the System and, in all cases, shall be under an obligation to maintain absolute confidentiality about the facts, the informant and other affected parties. Breach of this obligation may be considered a very serious breach and may result in the application of disciplinary measures or other measures that may apply.Diligence and speed. To guarantee that the investigation and the		<p>resolution of the reported facts are processed with due professionalism, diligence and without undue delays, so that the process may be completed in the shortest time possible, while respecting the appropriate guarantees and within a maximum deadline of three (3) months, extendible to a further three (3) months in complex cases that require said extension.</p>	
		<ul style="list-style-type: none">Good faith. Information must be provided in good faith, which means that we must believe what we are reporting to be true, even if it is subsequently confirmed that said information was erroneous, and without prejudice to any inaccuracies or omissions which the complainant may have made involuntarily.Respect for basic rights. To guarantee the right to information, right to a defence, right of contradiction, right to the presumption of innocence and the right of honour of all persons who are involved in the processing of communications within the System. Said persons also have the right to be heard at all times, in the manner that is	
		<p>deemed appropriate to guarantee the successful outcome of the investigation and discover the actions or omissions (breaches) attributed to them through the brief communication of the facts.</p>	
		<ul style="list-style-type: none">Prohibition of reprisals. Persons who make any type of query or complaint, provided they do so in good faith, shall be protected against any form of reprisal as a result of the communications made.	
		<p>The Mango Group shall proactively protect the persons who make notifications and shall penalise any act that may constitute a reprisal against the complainant or related persons (physical and/or legal), or a breach of the duty of confidentiality. The prohibition of reprisals contained in the above paragraph shall not impede the adoption of applicable disciplinary measures when the internal investigation determines that the notification is false and that the user who made it was aware of its falsity, having therefore acted in bad faith.</p>	
		<ul style="list-style-type: none">Confidentiality. The Mango Group shall guarantee the confi-	
		<p>dentiality of the complainant, therefore the exercise of the right of access on the part of the respondent shall not imply access to the identity of the complainant. This way, and notwithstanding expressly regulated cases, the respondent will not know the identity of the complainant.</p>	
		<p>Consequently, (i) persons who, as a result of the duties they carry out in the Mango Group, have knowledge of the complaints that have been made, (ii) members of the Compliance Committee, and (iii) external consultants, are expressly obliged to maintain confidentiality regarding the identity of the complainant, in addition to any other information they may have knowledge of within the context of this System.</p>	
		<ul style="list-style-type: none">Anonymity. The System allows complaints to be made both anonymously and nominatively, at the total discretion of the complainant. In all cases, maximum confidentiality will be guaranteed regarding the identity of any complainant who finally decides to identify themselves.	<ul style="list-style-type: none">Personal data protection. The Internal System of Information has been configured in full compliance with the different legally-established requirements with regard to Data Protection, in order to duly protect the privacy and intimacy of the persons involved in it and, in particular, to guarantee the confidentiality of anyone who makes a complaint or query.
			<p>6. Approval, publication and entry into force</p> <p>This policy was approved by the Board of Directors of the parent company of the Mango Group in May 2023, after previously consulting the legal representation of employees, and came into force with immediate effect.</p> <p>The policy will be published on the corporate website of the Mango Group and shall be sent to its Personnel and communicated, wherever applicable, to the Third Parties the Group maintains relations with.</p> <p>This policy shall be reviewed, updated, approved and disseminated periodically and whenever it is necessary to make modifications to the same.</p>

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