

	CORPORATE POLICY	WHISTLEBLOWING POLICY		
Applicable from: 14/11/23	Scope: SIGMA IN EUROPE	Division: Internal Audit / Compliance	P&P 010.10.01	Version: 03

1. OBJECTIVE

The purpose of this Policy is to encourage Employees and Third Parties to promptly report suspected Wrongdoings which may affect the Subsidiaries of Sigma¹ in Europe, providing various safe mechanisms to report them with the aim to strengthen the compliance and information culture within the Group.

2. DEFINITIONS

- **General Definitions**
 - **Directive** means Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union Law
 - **Employees** means the persons defined as such in section 4 below.
 - **External Counsels** means legal, auditing, finance and accounting, information technology and human resources advisors or similar consultants and advisors engaged by the Group or by a Subsidiary.
 - **Group or Sigma in Europe** means all the Subsidiaries of Sigma located in Europe.
 - **Relevant Country** means each of the European countries in which each Subsidiary is located.
 - **Report** means the oral or written communication of information on Wrongdoings.
 - **Internal Reporting Channels** means the internal channels made available to Employees and Third Parties for reporting Wrongdoings, including the Integrity and Transparency Helpline and the Local Internal Channels.
 - **Privacy and Data Protection Regulations** means the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 (GDPR), and the local regulations applicable to each Subsidiary in the Relevant Country in force from time to time.
 - **Reporting Person** means the Employee or Third Party that submits a Report.
 - **Retaliation** means any direct or indirect act or omission prompted by a Report submitted under the terms of this Policy or an external reporting or public disclosure, which causes or may cause undue harm to the Reporting Person, including an unfair treatment of any kind (such as suspension, termination of employment contract, refusal of promotion, disciplinary action, discrimination...), threats or attempts to implement such unfair treatment.
 - **Subsidiary** means each of the European subsidiaries of Sigma (as specified in **Annex 1** hereto).
 - **Third Parties** means the persons defined as such in section 4 below.
 - **Wrongdoings** means the specific breaches that may be reported under this Policy as specified in section 3 below.
- **Integrity and Transparency Helpline**

¹ "Sigma " means Sigma Alimentos Exterior SLU., a subsidiary of Alfa and unique shareholder of Campofrio Food Group S.A.U.

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- **Integrity and Transparency Helpline** means the European internal Reporting Channel made available for Employees and Third Parties of all Subsidiaries. This Internal Reporting Channel is managed by Campofrio Food Group Holding, S.L.U, from Spain, through the System Responsible and the European Channel Officer.
- **System Responsible** means the collegiate body designated by Campofrio Food Group Holding, S.L.U as responsible for the Integrity and Transparency Helpline. All the members of the System Responsible are managers of Campofrio Food Group Holding, S.L.U. located in Spain.
- **European Channel Officer** means the member of the System Responsible to whom the responsibility to manage and process the Reports submitted through the Integrity and Transparency Helpline has been delegated. The European Channel Officer is a manager of Campofrio Food Group Holding, S.L.U. located in Spain.
- **European Channel Substitute Officer** means the member of the System Responsible that will substitute the European Channel Officer in the management and processing of the Reports when the European Channel Officer is sick, on leave, on vacation, or for any other reason, he/she cannot temporarily take charge of the Integrity and Transparency Helpline. The European Channel Substitute Officer is a manager of Campofrio Food Group Holding, S.L.U. located in Spain.
- **Local Reporting Channel²**
 - **Local Reporting Channel** means the local Internal Reporting Channel made available by each Subsidiary for its Employees and Third Parties to submit Reports, and managed locally by each Subsidiary through the Local Channel Officer.
 - **Local Channel Officer** means the individual designated by each Subsidiary to manage the relevant Local Reporting Channel. The Local Channel Officer of each Subsidiary is an Employee of such Subsidiary.
 - **Local Channel Substitute Officer** means the Employee of the Subsidiary that will substitute the Local Channel Officer in the management of the Local Reporting Channel when the Local Channel Officer is sick, on leave, on vacation, or for any other reason, he/she cannot temporarily take charge of the Local Reporting Channel.

3. MATERIAL SCOPE

In line with the provisions of the Global Code of Conduct and in order to protect the Group's corporate integrity, this Policy describes the cases and the terms and conditions of reporting the following specific Wrongdoings:

² For Subsidiaries domiciled in Spain the Integrity and Transparency Helpline will function as an European and Local Internal Channel, at the same time. For those Subsidiaries with less than 50 employees, as they are not required to have their own Local Reporting Channel, their Employees and Third Parties may use the Integrity and Transparency Helpline to report Wrongdoings.

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- Any act or omission that may constitute a criminal offense.
- Any act or omission that may constitute a violation of the European Union law³.
- Any violation of the law or regulations of each Relevant Country (including any violation of any international commitment duly ratified by each Relevant Country or of any unilateral act of an international organization taken on the basis of such international commitment), including those that involve tax and social security fraud.
- Any act or omission where the public interest is at stake, namely danger to public health, to the safety of persons, to damage to the environment, or to the proper functioning of the Group or Subsidiary due to improper acts or omissions.
- The concealment of any of the above.

Information of which the disclosure is prohibited because it is covered by national security, secrecy of criminal investigation or secrecy of judicial deliberations, or because it concerns classified information, legal and/or medical privilege, is expressly excluded from the scope of this Policy.

4. PERSONAL SCOPE

Under this Policy, either Employees and Third Parties may disclose or report Wrongdoings:

- The term Employee includes all employees of the Group, as well as all shareholders, and members of the administrative, management or supervisory bodies of the Group, including non-executive members, as well as volunteers and paid or unpaid trainees.
- The term Third Parties will include external and temporary consultants or other self-employed, any contractors of the Group, their subcontractors, suppliers or intermediaries, or when they are legal entities, the members of their administrative, management or supervisory bodies, as well as any member of their staff or persons working under the supervision and direction of such contractors, subcontractors, suppliers and intermediaries. The term Third Party will also include ex-Employees of the Group (and Third Parties whose work-related relationship has ended) as well as all

³ Among others, (A) breaches falling within the scope of the Union acts set out in the Annex that concern the following areas: (i) public procurement; (ii) financial services, products and markets, and prevention of money laundering and terrorist financing; (iii) product safety and compliance; (iv) transport safety; (v) protection of the environment; (vi) radiation protection and nuclear safety; (vii) food and feed safety, animal health and welfare; (viii) public health; (ix) consumer protection; (x) protection of privacy and personal data, and security of network and information systems; L 305/34 EN Official Journal of the European Union 26.11.2019 (B) breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures; (C) breaches relating to the internal market, as referred to in Article 26(2) TFEU, including breaches of Union competition and State aid rules, as well as breaches relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law.

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candidates of recruiting process or other pre-contractual negotiations where the information was obtained in the course of that application.

5. SAFEGUARDS

5.1 Non-Retaliation

The Group will protect Reporting Persons against any Retaliation for reporting or disclosing a Wrongdoing in good faith, even if the Report turns out to be unfounded. Lack of good faith exists when the Reporting Person knows or has reasonable reasons to believe that the disclosure is not true.

This protection also extends to: (i) facilitators, that is to say, any natural person or private non-profit legal entity (e.g., trade unions, associations) who, within the Subsidiary in which the Reporting Person works, has assisted the Reporting Person to report or disclose the Wrongdoing and whose assistance should be confidential; (ii) any individuals who are connected with the Reporting Person and who could suffer Retaliation in a work-related context, such as colleagues or relatives of the Reporting Person; and (iii) legal entities that the Reporting Person owns, works for, or is otherwise connected with in a work-related context (e.g., suppliers, distributors etc.), or in which the Reporting Person has a significant shareholding.

The Group will take disciplinary action up to and including dismissal (in accordance with local labor laws in each Relevant Country) against anyone who threatens or engages in Retaliation or harassment of any Reporting Person or person who is considering reporting a Wrongdoing.

Malicious or dishonest Reports by a Reporting Person shall be subject to disciplinary actions under the Group's Policies or applicable regulations in the Relevant Country.

5.2 Confidentiality and Privacy

Any Report received will be treated with appropriate confidentiality and complying with current Privacy and Data Protection Regulations. Only persons on a strictly need-to-know basis will collect and process the Reports, including any personal data of the Reporting Person.

Even if a Report is sent through non-established reporting channels or to members of the personnel not responsible for its processing, such Report will be treated as confidential and the relevant recipient will immediately forward it to the Local Channel Officer of the relevant Subsidiary.

When a good faith Report is made, even if the facts subsequently prove to be incorrect or do not give rise to any action, the identity of the Reporting Person, the information contained in the Report, and the identity of all persons referred to in the Report, shall not be communicated nor disclosed to anyone other than those people in charge of the reception and process of the Reports or the investigation and, in all cases, in compliance with the laws applicable in the Relevant Country. These persons shall be subject to a specific duty of confidentiality.

To the extent permitted by applicable laws of the Relevant Country, the identity of the Reporting Person and any other information from which the identity of the Reporting Person can be directly or indirectly deduced may be disclosed to the national authorities of each Relevant Country where this is a necessary and

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proportionate obligation imposed by national authorities or in the course of a legal action. In that case, if requested by applicable law of the Relevant Country, the Reporting Person will be notified in advance, unless such information would jeopardize the related investigations or judicial proceedings.

5.3 Anonymity

The Internal Reporting Channels allow for the submission and subsequent processing of anonymous Reports.

As a general rule, Reporting Person is strongly encouraged to disclose his/her identity rather than proceed with an anonymous Report. It is more difficult to follow up on a Report and to conduct a thorough and complete investigation if it is impossible or difficult to contact the source for further information.

In any case, anonymous Reports will be handled with increased care, such as a preliminary review by the first recipient of the Report as to whether it is appropriate to process it through the reporting mechanism.

5.4 Presumption of Innocence

Reports will be managed with respect for the presumption of innocence and the honor of the persons concerned. Additionally, the person concerned should be informed of the acts or omissions attributed to him or her under the relevant Report, and be heard at any time, in accordance with applicable legal requirements in each Relevant Country.

6. PROCEDURE

6.1. The Integrity and Transparency Helpline

6.1.1. System Responsible and European Channel Officer

On an European level, the Group has made available the Integrity and Transparency Helpline for Employees and Third Parties of all Subsidiaries to report Wrongdoings, without prejudice to the existence of the Local Internal Channels.

The Group has appointed the Compliance Steering Committee of Sigma in Europe as the System Responsible.

The System Responsible, as a collegiate body, has appointed among its members:

- The Sigma in Europe Internal Audit Director as the European Channel Officer, to manage the Integrity and Transparency Helpline and to process the Reports; and
- The Sigma in Europe Compliance Officer as the European Channel Substitute Officer.

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The Integrity and Transparency Helpline is managed from Spain to the extent that all members of the System Responsible are Employees of Campofrio Food Group Holding, S.L.U. which is located in Spain.

6.1.2. Access to the Integrity and Transparency Helpline

The Integrity and Transparency Helpline may be accessed through the Internet www.sigmaeuropetransparency.com. Reports may be submitted by completing the online submission form contained in such link or by sending an email to transparency@campofriofg.com.

Reports via email or the web can be done anytime, 24 (twenty-four) hours per day, 7 (seven) days per week.

At the request of the Reporting Person, the Report may also be submitted by means of a face-to-face meeting within a maximum seven (7) days period from the request. If the Report is made during a face-to-face meeting depending on the Reporting Person's choice: (i) the conversation will be recorded on a durable and retrievable medium or (ii) accurate written minutes of the conversation will be made. The Reporting Person will have the opportunity to verify, rectify and approve the transcript of the conversation or the minutes (as applicable) by (electronically, if applicable) signing them.

When making the communication, the Reporting Person may indicate an address, e-mail address or safe place to receive notifications.

Reports may be made on an anonymous basis, although this may limit the Group's ability to process the Report.

6.1.3. Reception of the Reports

All Reports made through the Integrity and Transparency Helpline will be received by the European Channel Officer. If the Report refers to such European Channel Officer, the Report should be made by sending an email directly to the European Channel Substitute Officer at compliance@campofriofg.com.

If a Report is sent to an Employee other than the European Channel Officer, the Report should be immediately transferred to the European Channel Officer and immediately deleted by such an Employee.

When the European Channel Officer receives the Report, he/she will provide written acknowledgment of receipt of the Report to the Reporting Person within seven (7) days of the receipt of the Report.

If the concern does not meet the requirements set out under this Policy and therefore is not admissible, the concern would not be considered a Report and the Reporting Person will be informed of the reasons underlying this inadmissibility.

The persons referred to in the Report will be informed of the Report within one (1) month following the Report. This information may however be deferred when it is likely to seriously jeopardize the purpose for which information is being processed (e.g., where there is a risk that evidence might be destroyed).

6.1.4. Investigation of the Report

The European Channel Officer will make a preliminary assessment of the Report and decide on the next course of action.

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The way in which a Report is handled will depend on its nature and severity but the European Channel Officer will always seek to ensure that it is managed according to the Safeguards by the most appropriate individual or investigation team (including individuals from other departments in Campofrio Food Group Holding, S.L.U.). In any case, confidentiality and data protection obligations will be duly complied with.

The European Channel Officer may decide to use External Counsels to assist him/her with the investigation. In those cases, the confidentiality and data protection measures that are necessary in accordance with the applicable laws and regulations will be implemented.

If possible, the European Channel Officer will maintain communication with the Reporting Person and, if deemed necessary, will ask the Reporting Person for additional information.

In any case, the investigation will be carried out and the feedback will be provided in writing within maximum of three (3) months from the acknowledgment of receipt of the Report or, if no acknowledgment was sent, three (3) months from the expiration of a seven (7) day period after the Report was made, with measures contemplated or adopted to follow up on the Report to address the Wrongdoing in question, with reasons for such measures.

6.1.5. Resolution

Once the investigation is concluded, if the reported Wrongdoing is shown to be justified, then the corresponding action will be adopted according to the Group's procedures and relevant legislation.

The European Channel Officer shall carefully assess the need to bring reported Wrongdoings to the attention of the relevant Public Prosecutor's Office or to the European Public Prosecutor's Office on a case-by-case basis.

The European Channel Officer will inform the System Responsible about the Reports received, the outcomes of the investigations and any action adopted.

6.2 The Local Internal Channels

6.2.1. Local Channel Officers and access to the Local Internal Channels

In addition to the Integrity and Transparency Helpline of the Group and in accordance with applicable legislation, the Reporting Person may choose to locally report Wrongdoings in those Subsidiaries of Sigma in Europe with their own Local Internal Channels managed by their relevant Local Channel Officer.

Access to the Local Reporting Channels will be made as indicated in **Annex 1**.

6.2.2. Reception of the Reports

All Reports made through the Local Internal Channels will be received by the Local Channel Officer, as listed in **Annex 1**. If the Report refers to such Local Internal Officer, the Report should be made through the Integrity and Transparency Helpline.

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If a Report is sent locally to an Employee other than the Local Channel Report of the relevant Subsidiary, the Report should be immediately transferred to the relevant Local Channel Officer and immediately deleted by such an Employee.

When the relevant Subsidiary receives the Report, such Subsidiary will provide written acknowledgment of receipt of the Report to the Reporting Person within seven (7) days of the receipt of the Report.

If the concern does not meet the requirements set out under this Policy and therefore is not admissible, it will not be considered a Report and the Reporting Person will be informed of the reasons underlying this inadmissibility.

Where the relevant Local Channel Officer considers that the Report concerns facts that have occurred or are very likely to occur in another Subsidiary, it may invite the Reporting Person to also send it to the Integrity and Transparency Helpline. In addition, if the Local Channel Officer considers that the Report would be handled more effectively by another Subsidiary or by the Group alone, he/she may invite the Reporting Person to withdraw the Report he/she has received.

In any case, the relevant Subsidiary will remain responsible and accountable until the Report is withdrawn, including for maintaining confidentiality, giving feedback, and addressing the reported Wrongdoing.

The persons referred to in the Report will be informed of the Report within one (1) month following the Report. This information may however be deferred when it is likely to seriously jeopardize the purpose for which information is being processed (e.g., where there is a risk that evidence might be destroyed).

6.2.3. Investigation of the Report

The relevant Local Channel Officer will make a preliminary assessment of the Report and decide on the next course of action.

The way in which a Report is handled will depend on its nature and severity but the Subsidiary will always seek to ensure that it is managed according to the Safeguards and by the most appropriate individual or team.

The Local Channel Officer will carry out the investigation of the Report locally, with such internal team as he/she deems necessary, or assisted by External Counsels, if he/she considers that this is the most appropriate way to investigate the Report and always in compliance with local legal requirements in each Relevant Country.

Notwithstanding the above, and subject to the compliance of all local legal requirements such as the Reporting Person's consent, the Local Channel Officer will involve the European Channel Officer and an investigation team depending on the European Channel Officer (assisted by External Counsels, if necessary), in the following cases:

- If the Report concerns facts that have occurred or are very likely to occur in another Subsidiary and the Reporting Person has not submitted the Report in the Integrity and Transparency Helpline.
- If the Report would be handled more effectively by the Group taking into account the expertise, training and resources required for such investigation.

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- When the Wrongdoing may be considered a criminal offence or, in the case of a serious breach of law when it affects or is likely to affect the Group's core business.

In any case, confidentiality and data protection obligations will be duly complied with.

The investigation will be carried out and the feedback will be provided in writing within maximum three (3) months from the acknowledgement of receipt of the Report or, if no acknowledgment was sent, three (3) months from the expiration of a seven (7) day period after the Report was made, with measures contemplated or adopted to follow up on the Report to address the Wrongdoing in question, with reasons for such measures

6.2.4. Resolution

Once the investigation is concluded, if the reported Wrongdoing is shown to be justified, then the corresponding actions will be adopted according to the Group's procedures and applicable local legislation.

7. DATA PROTECTION

The processing of personal data obtained through the use of the Internal Reporting Channels, both the Integrity and Transparency Helpline and the Local Reporting Channels, shall be governed by the Privacy and Data Protection Regulation.

7.1 Types of Data

For the purposes of this Policy, data necessary for the processing of Reports will be collected and processed to comply with the legal obligations of Sigma in Europe.

Non-use of the Internal Reporting Channels will not entail any consequences and providing personal data is voluntary. However, failing to provide personal data or providing insufficient information in the Report may delay or make it impossible for the Group to act upon any Report. Individuals who are the subject of the Reports will be informed about the collection of their personal data in accordance with applicable local requirements.

7.2 Data Controller

The data controller of the data obtained through the Integrity and Transparency Helpline will be the Board of Directors of Campofrio Food Group Holding SL, and the data controller of the data obtained through any of the Local Internal Channels will be the relevant Subsidiary, according to its local regulation.

7.3 Purpose

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The personal data obtained as a consequence of Reports submitted through the Internal Reporting Channels shall be processed for the purpose of investigating, handling, and resolving potential Wrongdoings to comply with the provisions of the Directive, in the terms provided for by each local regulation.

7.4 Legitimate basis for processing

The legal basis for the processing of the personal data of the Reporting Person and/or other persons involved in the Report is the need of the controller to comply with a legal obligation under the Privacy and Data Protection Regulation.

7.5 Recipients

The processing of personal data collected through the Integrity and Transparency Helpline or the Local Internal Channels will be limited to the persons identified in Section 6 of this Policy, within the scope of the functions entrusted to them, without prejudice to the communication of data to third parties when this is necessary and subject to the compliance of any applicable local law.

7.6 Data retention

The personal data obtained through the Internal Reporting Channels will be retained for the period of time determined on the basis of the following criteria: (i) attention to any potential liabilities arising from the Wrongdoing reported and (ii) applicable legal obligation of conservation. The Data Subject may obtain more information about the retention periods at dpo.external@campofriofg.com.

7.7 Security measures

Appropriate technical and organizational measures will be implemented in the information systems, including the Internal Reporting Channels, to protect the identity of the Reporting Person and to ensure the confidentiality of the personal data provided.

7.8 Rights

The data controller shall inform the data subject of the possibility of exercising the rights of access, rectification, opposition, erasure, portability, and restriction of processing, with the exception that it may apply to the data subject with regard to the right to object, where it is presumed, in the absence of proof to the contrary, that the company has compelling legitimate grounds that legitimize the processing of his or her personal data. Also, the data controller shall inform about the right to file a complaint to the local Data Protection Authority and about the right to contact the Data Protection Officer through the email address dpo.external@campofriofg.com.

8. OTHER REPORTING CHANNELS

8.1 External Channel

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While the Group expects Employees and Third Parties to feel comfortable reporting their concerns through the Internal Channels, whether through the Integrity and Transparency Helpline or through the Local Internal Channel of the relevant Subsidiary, if any, they can also decide to report the Wrongdoing externally to the competent external authorities mentioned in **Annex 2**.

8.2 Public Disclosure

Reports may only be made public:

- After having been raised externally (with or without having first been raised internally) without any appropriate measures being taken after the expiration of the relevant time limits, or
- In case the Reporting Person has reasonable grounds to believe that either the breach may constitute an imminent or manifest danger to the public interest, in particular where there is an emergency situation, or there is a risk of irreversible damage, including a danger to the physical integrity of a person, or
- When referring the matter to the competent authority would put the Reporting Person at risk of retaliation or would prevent the content of the disclosure from being remedied effectively, due to the specific circumstances of the case, in particular, if evidence may be concealed or destroyed or if the Reporting Person has serious grounds for believing that the authority may have a conflict of interest, or be in collusion with the persons referred to in the Report.

9. DOUBTS CONCERNING THIS POLICY

Employees can always speak to members of the Internal Audit Department or Compliance in relation to any doubts related to this Policy.

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ANNEX 1- LOCAL INTERNAL CHANNELS

Reporting Persons can always report Wrongoings through the Integrity and Transparency Helpline www.sigmaeuropetransparency.com or by sending an email to transparency@campofriofg.com.

or through their Local Internal Channel (in those Subsidiaries where Local Internal Channel operates) via email, as follows:

Country	Subsidiary ⁴	Email	Local Channel Officer	Local Channel Substitute Officer
Belgium	IMPERIAL MEAT PRODUCTS VOF	transparantieBE@campofriofg.com	Local HR Director	Local HR Manager
France	AOSTE SNC	transparence@campofriofg.com	Local HR Director	Local HR Manager
	CAMPOFRIO FOOD GROUP HOLDING SL (FR38491621843).	N/A www.sigmaeuropetransparency.com or transparency@campofriofg.com	N/A	N/A
Germany	CAMPOFRIO FOOD GROUP DEUTCHSLAND GmbH	N/A www.sigmaeuropetransparency.com or transparency@campofriofg.com	N/A	N/A
The Netherland	STEGEMAN C.V.	transparantieNL@campofriofg.com	Local HR Director	Local HR Manager
Portugal	NOBRE ALIMENTACAO LDA	canalde transparencia@campofriofg.com	Local HR Director	Local HR Manager

⁴ The Subsidiaries identified with a N/A in this chart are Subsidiaries with less than 50 employees and therefore without obligation to have a Local Reporting Channel. Nevertheless, Employees and Third Parties of these Subsidiaries may report Wrongoings through the Integrity and Transparency Helpline.

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Spain	CAMPOFRIO FOOD GROUP SAU	www.sigmaeuropetransparency.com or transparency@campofriofg.com	Europe Channel Officer	Europe Channel Substitute Officer
	CARNES SELECTAS 2000, S.A.U	www.sigmaeuropetransparency.com or transparency@campofriofg.com	Europe Channel Officer	Europe Channel Substitute Officer
	CAMPOFRIO FOOD GROUP HOLDING S.L.U	www.sigmaeuropetransparency.com or transparency@campofriofg.com	Europe Channel Officer	Europe Channel Substitute Officer
	CH BIOTEC S.L	N/A www.sigmaeuropetransparency.com or transparency@campofriofg.com	N/A	N/A
Romania	CAROLI FOODS GROUP SRL	integritate@campofriofg.com	Local HR Director	Local HR Manager
	FOODLINE LOGISTICS S.R.L	N/A www.sigmaeuropetransparency.com or transparency@campofriofg.com	N/A	N/A

At the request of the Reporting Person, the Report may also be submitted by means of a face-to-face meeting within a maximum seven (7) days period from the request. If the Report is made during a face-to-face meeting depending on the Reporting Person's choice: (i) the conversation will be recorded on a durable an retrievable medium or (ii) accurate written minutes of the conversation will be made.

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The Reporting Person will have the opportunity to verify, rectify and approve the transcript of the conversation or the minutes (as applicable) by (electronically, if applicable) signing them.

Reports via the Internet or email can be done anytime, 24 (twenty four) hours a day, seven (7) days a week.

Reports may be made on an anonymous basis, although this may limit the Subsidiary's ability to process the Report.

When making the communication, the Reporting Person may indicate an address, e-mail address or safe place to receive notifications.

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ANNEX 2- EXTERNAL AUTHORITIES FOR EXTERNAL REPORTING CHANNELS PURPOSES

EUROPEAN AUTHORITIES

- European Anti-Fraud Office (OLAF)
- European Public Prosecutor (EPPO)
- European Maritime Safety Agency (EMSA)
- European Aviation Safety Agency (EASA)
- European Security and Markets Authority (ESMA)
- European Medicines Agency (EMA)

LOCAL AUTHORITIES

Country	Authority
Belgium	<ul style="list-style-type: none"> • The Federal Coordinator • The Federal Public Service Economy • The Federal Public Service Finance • The Federal Public Service Public Health, Food Chain Safety and Environment • The Federal Public Service Mobility and Transportation • The Federal Public Service Employment, Labour and Social Dialogue; • The Programming Public Service for Social Integration, Poverty Reduction, Social Economy and Metropolitan Policy; • The Federal Agency for Nuclear Control • The Federal Agency for Medicines and Health Products; • The Federal Agency for the Safety of the Food Chain; • The Belgian Competition Authority • The Data Protection Authority • The Financial Services and Markets Authority • The National Bank of Belgium; • Belgian Audit Oversight Board

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	<ul style="list-style-type: none"> • The authorities mentioned in article 85 of the law of September 18, 2017 on the prevention of money laundering and terrorist financing and on the restriction of the use of cash • The National Committee for the Security of Drinking Water Supply and Distribution • The Belgian Institute for Postal Services and Telecommunications • The National Institute for Health and Disability Insurance • The National Institute for the Social Security of the Self-employed • The National Employment Office • The National Social Security Office • The Social Intelligence and Investigation Service • The Autonomous Anti-Fraud Coordination Service • The Shipping Control. <p>The relevant modalities for external reports can be found on the websites of the relevant competent authorities.</p>
France	<ul style="list-style-type: none"> • Agence française anticorruption (AFA) • Direction générale de la concurrence, de la consommation et de la répression des fraudes (DGCCRF) • Autorité de la concurrence • Autorité des marchés financiers (AMF), pour les prestataires en services d'investissement et infrastructures de marchés • Autorité de contrôle prudentiel et de résolution (ACPR) • Service central des armes et explosifs (SCAE) • Direction générale de l'aviation civile (DGAC) • Bureau d'enquêtes sur les accidents de transport terrestre (BEA-TT) • Direction générale des affaires maritimes, de la pêche et de l'aquaculture (DGAMPA) • Inspection générale de l'environnement et du développement durable (IGEDD) • Autorité de sûreté nucléaire (ASN) • Conseil général de l'alimentation, de l'agriculture et des espaces ruraux (CGAAER) • Agence nationale chargée de la sécurité sanitaire de l'alimentation, de l'environnement et du travail (ANSES) • Agence nationale de santé publique (Santé publique France, SpF) • Haute Autorité de santé (HAS) • Agence de la biomédecine

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	<ul style="list-style-type: none"> • Etablissement français du sang (EFS) • Comité d'indemnisation des victimes des essais nucléaires (CIVEN) • Inspection générale des affaires sociales (IGAS) • Institut national de la santé et de la recherche médicale (INSERM) • Conseil national de l'ordre des médecins • Conseil national de l'ordre des masseurs-kinésithérapeutes • Conseil national de l'ordre des sages-femmes • Conseil national de l'ordre des pharmaciens • Conseil national de l'ordre des infirmiers • Conseil national de l'ordre des chirurgiens-dentistes • Conseil national de l'ordre des pédicures-podologues • Conseil national de l'ordre des vétérinaires • Commission nationale de l'informatique et des libertés (CNIL) • Agence nationale de la sécurité des systèmes d'information (ANSSI) • Agence française anticorruption (AFA), pour les atteintes à la probité • Direction générale des finances publiques (DGFiP) • Direction générale des douanes et droits indirects (DGDDI) • Contrôle général des armées (CGA) • Collège des inspecteurs généraux des armées • Autorité de la statistique publique (ASP) • Médiateur de l'éducation nationale et de l'enseignement supérieur • Direction générale du travail (DGT) • Délégation générale à l'emploi et à la formation professionnelle (DGEFP) • Conseil national de l'ordre des architectes • Conseil des maisons de vente, pour les enchères publiques • Défenseur des droits ;Any other authority appointed by Statute or Governmental act.
The Netherlands	<ul style="list-style-type: none"> • Authority for Consumer & Markets, ACM ("Autoriteit Consument en Markt") • Authority for Financial Markets, AFM ("Autoriteit Financiële Markten") • Data Protection Authority ("Autoriteit Persoonsgegevens") • The Nederlandsche Bank N.V.

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	<ul style="list-style-type: none"> • The Investigation Department of the Dutch Whistleblowers Authority (“Huis voor Klokkenuiders”) • Employees and Third Parties may also seek advice on a confidential basis from the Advice Department of the Dutch Whistleblowers Authority before submitting a Report (advies@huisvoorklokkenuiders.nl). • Health and Youth Care Inspectorate, IGJ (“Inspectie gezondheidszorg en jeugd”) • Dutch Healthcare Authority, NZa (“Nederlandse Zorgautoriteit”) • Authority for Nuclear Safety and Radiation Protection (“Autoriteit Nucleaire Veiligheid en Stralingsbescherming”) • Any other authority appointed by the minister or statute.
Spain	<ul style="list-style-type: none"> • The Independent Authority of Protection of the Reporting Persons (Pending⁵) • National Department of Anti-fraud Coordination • Anti-fraud Office of Catalonia • Anti-fraud Office of Andalucía • Anti-fraud Office of the Autonomous Community of Valencia • Prevention and Fight against Corruption on the Balear Islands • Good Practice and Anticorruption Office of the Foral Community of Navarra
Portugal	<p>The Portuguese competent authorities responsible for external channels are :</p> <ul style="list-style-type: none"> • The Public Prosecutor's Office; • Criminal police bodies; • Bank of Portugal; • Independent administrative authorities; • public institutes; • general inspectorates and similar entities and other central services of the direct administration of the State endowed with administrative autonomy; • local authorities; and • public associations. <p>Please keep in mind that when the complaint is filed with an incompetent authority, same complaint is forwarded to the competent authority and the complainant is notified about the date on which the complaint is received (receipt). In the cases where there is no competent authority, the complaint shall be addressed to the National Anti-Corruption</p>

⁵ At the time of approval of this Policy, the authorities for these purposes in the Relevant Country indicating Pending have not been appointed.

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	Mechanism and, if this is the authority in question, to the Public Prosecutor's Office, which shall The Public Prosecutor's Office will then follow up the complaint, namely by opening an inquiry whenever the facts described in the complaint constitute a crime.
Romania	<ul style="list-style-type: none"> • National Integrity Agency (ANI) • Public authorities and institutions that according to special legal provisions are competent to receive and resolve reports. • ANI will redirect reports to other authorities and public institutions if they are competent to receive/resolve them due to their nature and also authorities and public institutions have the obligation to forward to ANI reports under its competence. • The Reporting Person will be notified of the redirection within 3 working days.

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