



RIGHTS OF WHISTLEBLOWERS AND AFFECTED PARTIES

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Any person who communicates or alerts of alleged corrupt practices can obtain a written commitment that their identity will not be revealed and, in this case, **NOEL ALIMENTARIA, S.A.U.** It will keep your data secret. Together with the confidentiality of identity, **NOEL ALIMENTARIA, S.A.U.** Provides assistance and advice to the whistleblower.

When our institution becomes aware that the complainant or informant has been subjected to acts of intimidation or reprisals, it will promote or exercise before the competent authorities the corrective or restitutory actions that are appropriate.

1. CONDITIONS FOR THE PROTECTION OF COMMUNICATORS

1.1. Requirements

- Persons who report or disclose infringements shall be entitled to protection provided that the following circumstances are met:
 - a) have reasonable grounds to believe that the information referred to is truthful at the time of communication or disclosure, even if they do not provide conclusive evidence, and that the aforementioned information falls within the scope of Law 2/2023, of 20 February, regulating the protection of persons who report on regulatory breaches and the fight against corruption,
 - b) the communication or disclosure has been made in accordance with the requirements provided for by law.
- Persons who have publicly communicated or disclosed information on actions or omissions referred to in the material scope of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory and anti-corruption breaches, anonymously but who have subsequently been identified and meet the conditions set out in this law, shall have the right to the protection contained therein.



- Persons who report infringements falling within the scope of Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 to the relevant institutions, bodies, offices or agencies of the European Union shall be entitled to protection under the provisions of this law under the same conditions as a person who has reported through external channels.

1.2 Exclusions

Persons who communicate or reveal:

- a) Information linked to complaints about interpersonal conflicts or that affects only the whistleblower and the persons to whom the communication or disclosure refers.
- b) Information that is already fully available to the public or that constitutes mere rumors.
- c) Information that refers to actions or omissions not included in the material scope of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption.
- d) Information contained in communications that has been previously inadmissible by an internal information channel or because:
 - 1. The facts reported are devoid of any plausibility.
 - 2. the facts reported do not constitute an infringement of the legal system included in the scope of application of Law 2/2023, of 20 February, regulating the protection of persons who report on regulatory breaches and the fight against corruption.
 - 3. the communication is manifestly unfounded or there are reasonable indications that it was obtained through the commission of a crime. In this case, in addition to the inadmissibility, a detailed account of the facts that are considered to constitute a crime will be sent to the Public Prosecutor's Office.
 - (4) where the communication does not contain new and significant information on infringements as compared with a previous communication in respect of which the relevant proceedings have been concluded, unless there are new factual or legal circumstances justifying a different follow-up. In these cases, the informant will be notified of the decision in a reasoned manner.

2. PROTECTION AND SUPPORT MEASURES PROVIDED FOR BY THE LEGAL SYSTEM FOR THE PERSONS REPORTING

2.1 Rights and guarantees of the whistleblower

The informant will have the following guarantees in his actions:

- a) Decide whether to make the communication anonymously or non-anonymously; In the latter case, the confidentiality of the identity of the informant will be guaranteed, so that it is not revealed to third parties.
- b) Formulate the communication verbally or in writing.
- c) Indicate an address, email or safe place where to receive the communications made by **NOEL ALIMENTARIA, S.A.U.** about the investigation.
- d) Waive, where appropriate, to receive communications from **NOEL ALIMENTARIA, S.A.U.**
- e) Appear before **NOEL ALIMENTARIA, S.A.U.** on his own initiative or when required by the latter, being assisted, where appropriate and if he deems it appropriate, by a lawyer.
- f) Request **NOEL ALIMENTARIA, S.A.U.** that the appearance before it is carried out by videoconference or other secure telematic means that guarantee the identity of the informant, and the security and fidelity of the communication.
- g) Exercise the rights conferred on them by the legislation on the protection of personal data.
- h) To know the status of the processing of their complaint and the results of the investigation.

2.2 Prohibition of retaliation.

Acts constituting retaliation, including threats of retaliation and attempted retaliation against persons who submit a communication in accordance with the law, are expressly prohibited. Retaliation is understood to be any act or omission that is prohibited by law, or that, directly or indirectly, involves unfavourable treatment that places the people who suffer them at a particular disadvantage with respect to others in the work or professional context, solely because of their status as whistleblowers, or because they have made a public disclosure.

By way of example, retaliation is considered to be that which is adopted in the form of:

- a) Suspension of the employment contract, dismissal or termination of the employment or statutory relationship, including non-renewal or early termination of a temporary employment contract after the probationary period has passed, or early termination or cancellation of contracts for goods or services, imposition of any disciplinary measure, degradation or denial of promotions and any other substantial modification of working conditions and non-conversion of an employment contract temporary in an indefinite one, in case the worker had legitimate expectations that he would be offered an indefinite job; unless these measures were carried out within the regular exercise of the power of management under the corresponding labour legislation or regulatory legislation of the statute of the corresponding public employee, due to circumstances, facts or proven infractions, and unrelated to the presentation of the communication.
- b) Damages, including reputational damages, or financial loss, coercion, intimidation, harassment or ostracism.
- c) Negative evaluation or references regarding work or professional performance.
- d) Blacklisting or dissemination of information in a certain sectoral area, which hinders or prevents access to employment or the contracting of works or services.
- e) Denial or revocation of a license or permit.
- f) Refusal of training.
- g) Discrimination, or unfavorable or unfair treatment.

A person whose rights are infringed as a result of their communication or disclosure after the two-year period has elapsed may request the protection of the competent authority, which, exceptionally and justifiably, may extend the period of protection, after hearing the persons or bodies that may be affected. The refusal to extend the period of protection must be justified.

Administrative acts that are intended to prevent or hinder the submission of communications and disclosures, as well as those that constitute retaliation or cause discrimination after the submission of such communications under this law, shall be null and void and shall give rise, where appropriate, to disciplinary or liability corrective measures, which may include the corresponding compensation for damages to the injured party.

2.3 Support measures

- a) Comprehensive and independent information and advice, which is easily accessible to the public and free of charge, on available procedures and remedies, protection from retaliation and the rights of the person concerned.
- b) Effective assistance by competent authorities to any relevant authority involved in their protection from retaliation, including certification that they are eligible for protection under this Act.
- c) Legal assistance in criminal proceedings and cross-border civil proceedings in accordance with Community law.
- d) Financial and psychological support, exceptionally, if the ORGANISATION so decides after assessing the circumstances arising from the submission of the communication.



All this, regardless of the assistance that may correspond under Law 1/1996, of 10 January, on free legal assistance, for representation and defence in legal proceedings arising from the presentation of the communication or public disclosure.

3. MEASURES PROVIDED FOR BY THE LEGAL SYSTEM FOR THE PROTECTION OF AFFECTED PERSONS

During the processing of the file, the persons affected by the communication will have the right to the presumption of innocence, the right of defense and the right of access to the file in the terms regulated by law, as well as the same protection established for informants, preserving their identity and guaranteeing the confidentiality of the facts and data of the procedure.