



INTERNAL INFORMATION SYSTEM POLICY

Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption aims to provide adequate protection against reprisals that may be suffered by natural persons who report on any of the actions or omissions that may involve breaches of European Union law, or those that may constitute serious or very serious criminal or administrative offences, in the terms provided for in Article 2. It also aims to strengthen the culture of information or communication and the integrity infrastructures of organizations as a mechanism to prevent and detect threats to the public interest.

Title II of the aforementioned legal text provides that certain private entities and public bodies have an internal information system that is the preferred channel for reporting on the actions or omissions indicated in the previous paragraph, in compliance with which **NOEL ALIMENTARIA, S.A.U.** it has its own internal information system.

NOEL ALIMENTARIA, S.A.U. expresses its commitment to the highest standards, in compliance with legal, ethical and moral norms and its adherence to the strictest principles of integrity, objectivity and honesty, so that the management of everything related to the aforementioned Law 2/2023 of 20 February, and more specifically, with regard to the Internal Information System, It will be inspired by compliance with the following principles and guarantees:

- **Confidentiality** of the identity of the informant and of any third party mentioned in the communication, as well as the actions that are carried out in the management and processing of the same, **the protection of personal data** and **secrecy of communications**.
- Both the informant and those persons to whom the facts related in the communication refer maintain all their rights of **judicial protection and defense**, access **to the file**, and **presumption of innocence**.
- The Internal Information System of **NOEL ALIMENTARIA, S.A.U.** It will be **affordable** for those who wish to submit a communication, and its management will be governed by the **principles of diligence and efficiency**, carrying out the correct practices of monitoring, investigation and protection of the whistleblower, as well as by the **principles of independence and autonomy** in the reception and processing of the information received.

Of which it will be publicized for the knowledge of all the staff of **NOEL ALIMENTARIA, S.A.U.**



Approved by: **NOEL ALIMENTARIA, S.A.U.**