



INTERNAL INFORMATION SYSTEM

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NOEL ALIMENTARIA, S.A.U. in compliance with the provisions of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory breaches and the fight against corruption, it has implemented its Internal Information System, which constitutes the channel for those who, in a work or professional context, have obtained information on actions or omissions that may constitute infringements of European Union law or infringements serious or very serious criminal or administrative cases within the scope of the Department may communicate them with all the guarantees of confidentiality and protection.

How can I submit a communication?

On the main page of the corporate website, a space called the Internal Information System has been set up to facilitate communications, it is a secure channel for receiving communications, as it allows anonymity throughout the process and the bidirectionality of communications.

Who can report?

The regulation will protect whistleblowers who work at **NOEL ALIMENTARIA, S.A.U.** and who have obtained information on infringements in a work or professional context, including:

- a) persons who have the status of employees;
- b) the self-employed;
- (c) shareholders, unit-holders and persons belonging to the administrative, management or supervisory body of an undertaking, including non-executive members;
- (d) any person working for or under the supervision and direction of contractors, subcontractors and suppliers.



(d) whistleblowers who communicate or publicly disclose information on breaches obtained in the context of an employment or statutory relationship that has already ended, volunteers, trainees, trainees regardless of whether they receive remuneration or not, as well as those whose employment relationship has not yet begun, in cases where the information on breaches has been obtained during the selection process or pre-contractual negotiation.

e) Where appropriate, specifically to the legal representatives of the workers in the exercise of their functions of advising and supporting the informant.

(f) natural persons who, within the framework of the organisation in which the informant works, assist the informant in the proceedings;

(g) natural persons who are related to the whistleblower and who may suffer retaliation, such as co-workers or family members of the whistleblower;

h) Legal persons, for whom they work or with whom they have any other type of relationship in an employment context or in which they hold a significant stake in the capital, i.e. provided that, due to their proportion, they allow the person who owns it to have the capacity to influence the legal person in which they have a stake.

However, the whistleblowing channel is open to anyone who can report a violation in a work or professional context related to the organization, including individuals whose employment or statutory relationship has already ended; volunteers, interns, paid or unpaid trainees; people in selection processes or pre-contractual negotiations (if the information was obtained during that phase); co-workers or relatives of the whistleblower who may suffer reprisals; legal entities related to the whistleblower (through work, professional relationship, or significant participation in their capital or voting rights) and legal representatives of workers and individuals when acting in an advisory and supportive role for the whistleblower.

Elements that communication should include

- The fact that motivates communication. Typology
- Relationship with the organization. Internal/External
- Description of the violation.
- The name and surname, e-mail, telephone number (in case it is not an anonymous communication) of the person making the communication.
- Date of the incident
- Witnesses
- Evidence (optional)

Anonymous Communications

Communication can be anonymous. Anonymous communication is understood to be one in which no personal data is provided that allows the identification of the person communicating.

The most important thing is the plausibility of the facts presented, not the person presenting the communication. However, the possibility of maintaining an open channel of communication with the informant facilitates and accelerates the process of analysis and investigation.

You may submit communications anonymously using the options we offer.



NOEL ALIMENTARIA, S.A.U. has enabled the Internal Channel, a secure channel for the admission of communications. Anonymity will be guaranteed by concealing the identification of the communicating person's device.

EXCEPTIONS

Anonymity will not be possible if:

- a national standard provides for disclosure,
- is requested in the framework of a judicial process, the judge arguing the need to know the identity of the person who filed the complaint, in order to guarantee the right of defense of the accused.

RIGHTS OF THE ANONYMOUS CALLER

If you are subsequently identified and suffer retaliation, you will be entitled to protection under the conditions provided for in Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 and the internal transposition regulations. As well as those reflected in Law 2/2023, of 20 February, regulating the protection of people who report regulatory breaches and the fight against corruption.

What can I communicate?

a) Any actions or omissions that may constitute infringements of European Union law provided that

- fall within the scope of the European Union acts listed in the Annex to Directive (EU) 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, irrespective of their classification in the domestic legal order;
- affect the financial interests of the European Union as referred to in Article 325 of the Treaty on the Functioning of the European Union (TFEU);
- Have an impact on the internal market, as referred to in Article 26(2) TFEU, including infringements of the European Union's rules on competition and aid granted by States, as well as infringements relating to the internal market in relation to acts infringing corporation tax rules or practices aimed at obtaining a tax advantage that undermines the object or the Purpose of the legislation applicable to corporation tax.

b) Actions or omissions that may constitute a serious or very serious criminal or administrative offence. In any case, all serious or very serious criminal or administrative offences that involve economic damage to the Public Treasury and Social Security will be understood to be included.

What can't I communicate?

a) When dealing with information relating to infringements of Union or national law relating to the processing of:



- procurement procedures containing classified information or which have been declared secret or reserved;
 - those whose execution must be accompanied by special security measures in accordance with the legislation in force,
 - or in which the protection of interests essential to the security of the State so requires.
- b) it shall not apply to information affecting the application of Union or national law concerning:
- the protection of classified information.
 - to the obligations resulting from the secrecy of judicial deliberations
 - the protection of professional secrecy and duty of confidentiality of medical and legal professionals,
 - the duty of confidentiality of the Security Forces and Corps in the scope of their actions
- c) Also excluded are cases governed by its specific regulations, i.e. those governing the mechanisms for reporting breaches and protecting whistleblowers provided for by sectoral laws or by the European Union instruments listed in Part II of the Annex to Directive (EU) 2019/1937, namely:
- Financial services, products and markets and prevention of money laundering and terrorist financing
 - Transport security
 - Environmental protection

Thus, communications, requests, claims, complaints or suggestions for the satisfaction of which a specific procedure other than the procedure referred to in the regulations is provided for are not channelled through the internal system. In this case, the person in charge of the internal information system must refer to the corresponding units or channels, once the communicating person has been informed, when this person has identified himself or herself in communication despite not knowing his or her identity.

If you have already reported the same facts to the security forces, the courts or the Public Prosecutor's Office, you cannot submit a new communication. If you are aware that these bodies have initiated the corresponding investigations, you cannot submit the same communication, since **NOEL ALIMENTARIA, S.A.U.** it cannot perform functions corresponding to the judicial authority, the Public Prosecutor's Office and the judicial police, nor can it investigate the same facts that are already the subject of investigations by those bodies. In the event that the judicial authority or the Public Prosecutor's Office initiates a procedure to determine the criminal relevance of facts that are already being investigated by the organisation, **NOEL ALIMENTARIA, S.A.U.** it must cease its proceedings and immediately provide all the information available to it, in addition to providing the necessary support to the competent authority.

Whistleblower Protection

- Any person who communicates or alerts of alleged corrupt practices can obtain a commitment that their identity will not be revealed and, in this case, **NOEL ALIMENTARIA, S.A.U.** It will keep your data secret.
- When **NOEL ALIMENTARIA, S.A.U.** becomes aware that the complainant or informant has been subjected to acts of intimidation or reprisals, will promote or exercise before the competent authorities the corrective or restitutory actions that are appropriate.

The prohibition of retaliation shall not prevent the adoption of appropriate disciplinary measures where the internal investigation determines that the communication is false and that the person who made it is aware of its falsehood. The protection measures are not only directed in favor of the informants. Those persons to whom the facts related in the communication refer must also have a special protection against the risk that the information, even with apparent signs of veracity, has been manipulated, is false or responds to motivations that the Law cannot protect. These people maintain all their rights of judicial protection and defence, access to the file,



confidentiality and confidentiality of identity and the presumption of innocence; in short, the same rights enjoyed by the informant.

- With regard to the protection of personal data, the SII of **NOEL ALIMENTARIA, S.A.U.** it will strictly comply with the provisions of Law 2/2023, and especially in its Title VI dedicated to the "Protection of personal data"; highlighting the following issues:

1) Access to the personal data contained in the SII, both those of the informants (when they communicate them) and of third parties (when they appear in the information) is limited to the person responsible for the system and to those who manage it directly, with prior authorization. Although, under the terms set out in Article 32 of Law 2/2023, the head of human resources, the head of legal services, the data processors that may be appointed or the data protection officer may also have access to them.

2) The processing of data by other persons, or even their communication to third parties, will only be lawful when it is necessary for the adoption of corrective measures in the entity or for the processing of sanctioning or criminal proceedings that, where appropriate, may be appropriate.

3) In no case will personal data that are not necessary for the knowledge and investigation of the actions or omissions referred to in Article 2 be processed, proceeding, where appropriate, to their immediate deletion. Likewise, all personal data that may have been communicated and that refer to conduct that is not included in the scope of application of the law will be deleted.

4) The data that are subject to processing may only be kept for the time necessary to decide on the appropriateness of initiating an investigation into the facts reported. If it is proven that the information provided or part of it is not true, it must be immediately deleted from the moment that this circumstance is known, unless such lack of veracity may constitute a criminal offence, in which case the

information for the time necessary during which the judicial procedure is being processed.

5) In any case, if three months have elapsed since receipt of the communication without any investigation proceedings having been initiated, it must be deleted, unless the purpose of the preservation is to leave evidence of the operation of the system. Communications that have not been processed may only be recorded in anonymised form, without the obligation to block provided for in Article 32 of Organic Law 3/2018, of 5 December, being applicable.

Communication procedure

- **NOEL ALIMENTARIA, S.A.U.** It handles its investigations with the utmost reserve and confidentiality, in accordance with the law. Whenever possible, and if this does not affect personal information that is not public, **NOEL ALIMENTARIA, S.A.U.** It informs the informant of the content of the resolution that derives from its communication. When an investigation is closed, **NOEL ALIMENTARIA, S.A.U.** informs the communicator so that, if he or she deems it appropriate, he or she can transfer the information to another authority.
- If the investigations carried out reveal indications of a crime, **NOEL ALIMENTARIA, S.A.U.** it must transfer the facts to the Prosecutor's Office or the judicial authority and, if it is an administrative infraction, it must propose the application of a disciplinary sanction. You can also simply make recommendations for improvement to avoid the risks of improper behavior.

PROCEDIMIENTO GESTIÓN CANAL INTERNO DE INFORMACIÓN

