



Núñez i Navarro

# Núñez i Navarro Group policy on the internal whistleblower reporting and protection system

---

Núñez i Navarro Group

---



## CONTENTS

<b>I. PURPOSE</b>	3
<b>II. STRUCTURE AND ELEMENTS OF NÚÑEZ I NAVARRO'S INTERNAL REPORTING SYSTEM</b>	4
<b>III. PRINCIPLES OF THE PROCEDURE FOR MANAGING THE INFORMATION RECEIVED</b>	5
<b>IV. PERSONAL SCOPE OF THE INTERNAL REPORTING CHANNELS</b>	6
<b>V. MATERIAL SCOPE OF APPLICATION</b>	6
<b>VI. BASIC RULES FOR THE RECEIPT AND ACCEPTANCE OF COMMUNICATIONS THROUGH THE INTERNAL CHANNEL</b>	7
<b>VII. INTERNAL INVESTIGATION FILE</b>	8
<b>VIII. SPECIAL PROCEDURE FOR COMPLAINTS RELATED TO HARASSMENT OR MONEY LAUNDERING</b>	9
<b>IX. RIGHTS AND GUARANTEES OF THE WHISTLEBLOWER</b>	9
<b>X. DUTIES OF THE WHISTLEBLOWER</b>	10
<b>XI. PROTECTION OF THE PERSONS AFFECTED</b>	10
<b>XII. STORING AND SAFEGUARDING THE INFORMATION AND CLOSING THE FILE</b>	11
<b>XIII. PERSONAL DATA PROTECTION</b>	11
<b>XIV. SCOPE</b>	12
<b>XV. COMMUNICATION OF THIS POLICY</b>	12



## I. PURPOSE

This Policy establishes the bases on which the internal reporting system governing the Núñez i Navarro Group (the Núñez i Navarro Group understood as the set of companies dependent on the parent company EDBALNU, S.L., referred to interchangeably as "NIN" or the "Group") is configured, as well as the principles of action that must be respected both in the creation of the system and in its management, in accordance with the Compliance Model governing NIN and in accordance with the legal framework in force.

NÚÑEZ I NAVARRO is actively committed to strengthening the culture of ethics and regulatory compliance. For this reason, it has an internal reporting system, included in its Compliance Model, that allows its employees, collaborators and the third parties with whom it interacts, to report confidentially, and anonymously if they so desire, any possible breach of the law or of the company's internal regulations.

In accordance with this commitment, in recent years the Group has promoted and led the implementation and development of a single internal reporting system for all the companies in which it holds a controlling interest. It encompasses: the Whistleblowing Channel (<https://report.whistleb.com/es/nyn>), as a channel for receiving information on breaches of regulations, the body responsible for the system (Ethics Committee) and the Procedure for managing information received through the Núñez i Navarro Group's Whistleblowing Channel.

It is therefore a fundamental part of our organizational and management model, ideal for preventing and minimizing regulatory risks, as well as for reacting effectively to any detected breaches. The implementation of the aforementioned information system is now a legal obligation for private entities with 50 or more employees, in accordance with Law 2/2023 of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption (hereinafter "Law 2/2023"). The new legal framework sets out the minimum requirements to be met by internal reporting systems; establishes their material and personal scope of application (what kind of information can be reported through the system and who can do so) and regulates the status of the whistleblower, enforcing a broad catalogue of rights in their defence against possible reprisals. The Law also establishes a specific system of infringements and sanctions in the event of non-compliance with its provisions.

Although the information system already in place complies in substance with the provisions of the Law, certain adaptations are necessary to bring it fully into line with the new legal framework, which is carried out in accordance with the provisions of this Policy.

This Policy establishes the principles that inspire our internal reporting system as well as the mandatory requirements regarding its accessibility, structure, elements, roles and responsibilities. It also aims to define the principles of action that must govern the use and management of the reporting channels, as well as those relating to the confidentiality and identity of whistleblowers and their protection against possible reprisals.

It is the duty of all NÚÑEZ I NAVARRO employees to help avoid any acts that contravene these principles and to adopt the necessary measures to remedy any consequences and avoid their repetition in the future.

It is also a fundamental objective of this policy to strengthen the culture of internal reporting as a means of preventing and detecting irregular conduct, thus increasing the Group's commitment to a culture of compliance.



## II. STRUCTURE AND ELEMENTS OF NÚÑEZ I NAVARRO'S INTERNAL REPORTING SYSTEM

In accordance with its model for identifying, preventing and reacting to risks of regulatory breaches, Núñez i Navarro has implemented a single internal reporting system for all the companies that make up the corporate group, in accordance with the provisions of Article 11.2 of Law 2/2023 of 20 February.

### 2.1. Information flows.

NiN's internal system has been designed and built to enable effective management of information received on regulatory breaches that may involve the companies of the group, regardless of the means by which it is received. Specifically: a) information obtained ex officio by those responsible for regulatory compliance (Ethics Committee) as a result of risk review activities, surveillance audits or stress tests linked to their responsibilities in monitoring the effectiveness of the Model. b) information obtained as a result of a notification of the initiation of administrative disciplinary proceedings or criminal proceedings. c) information obtained through the media. d) information reported through the corporate Whistleblowing Channel. e) information reported by NiN employees outside the established internal channels. The management of all this information is carried out through a single information, management and documentation system.

### 2.2. Body responsible for the system.

The body responsible for NiN's internal reporting system is the Group's Ethics Committee, a collegial body that assumes, independently and autonomously from the directors of the companies that comprise it, the responsibility of ensuring respect for the principles established in this policy and, in particular, those relating to the rights of the whistleblower.

### 2.3. Person responsible for the reporting channel (Whistleblowing Channel).

The Ethics Committee appoints an officer to manage the corporate Whistleblowing Channel, whose tasks include the reception, admission for processing, investigation and proposed resolution of the reported information. Those responsible, as the case may be, for the ordinary management of money laundering and harassment reports act under the delegation and authority of the person responsible for the Whistleblowing Channel.

The officer in charge of managing the system is responsible for guaranteeing the integrity and confidentiality of the data obtained as a result of the management of the information received and processed, and for compliance with the principles and rules established in this Policy.

The appointment and dismissal of the members of the Ethics Committee (body responsible for the system) and of the officer responsible for managing the internal channel (person in charge of the Whistleblowing Channel) will be duly notified to the Independent Whistleblower Protection Authority and to the equivalent regional body, in accordance with the provisions of the Law.



### III. PRINCIPLES OF THE PROCEDURE FOR MANAGING THE INFORMATION RECEIVED

The following principles and guarantees will be preserved in all cases when managing the information received through NiN's internal reporting channels.

#### **A) Principle of accessibility in the transmission and reception of information.**

NiN's Internal Reporting System allows communications to be submitted orally or in writing, without any formality or condition whatsoever. The Whistleblowing Channel associated with the Internal System must be clearly identified, accessible, visible and secure, and must allow the whistleblower, if they so wish, to report information anonymously. Access to the Whistleblowing Channel will be provided through the group's website in an easily accessible manner and clearly displaying the information necessary for its use. This information will be on the home page, in a separate and easily identifiable section, and will include comprehensible information on the guarantee of confidentiality and non-reprisals established and on the possibility of making use of the external reporting channels provided for by law.

The body responsible for the system will ensure that the Whistleblowing Channel is accessible and that the information on its use is clear.

#### **B) Principle of diligent and effective processing.**

Without prejudice to the prioritization of the information received in accordance with its nature, the reported information will be evaluated and, where appropriate, investigated and responded to as quickly as possible, without exceeding in any case the maximum periods established in this Policy and in the Law.

#### **C) Principle of independent management.**

The person responsible for the channel will independently and autonomously manage the information reported, with no instructions from the rest of the company's governing bodies or senior management. Both for the evaluation and for the investigation and management of the information reported, they will have at their disposal the personnel and material resources that they deem relevant and strictly necessary -including external advisor. All NiN employees are obliged to collaborate diligently, at the request of the body responsible for the internal reporting system, in the investigations carried out.

#### **D) Principle of confidentiality.**

NiN's internal reporting management procedure guarantees the confidentiality of the communications received, and in particular the identity of the whistleblower and of any third party mentioned in the communication as the possible party responsible. It also guarantees the confidentiality of the actions carried out in the management and processing of the information reported. The system ensures that no unauthorized person can access such information. This principle may not be interpreted as limiting the right of the Group's governing bodies to be informed without delay of the possible irregularity reported, safeguarding in all cases the identity of the whistleblower, in order to take the appropriate precautionary and reactive measures to put an end to the infringing activity or to address its effects.

#### **E) Principle of effective protection of the whistleblower.**

Núñez i Navarro encourages, recognizes and values the whistleblower in good faith, as it expects all those who participate in its corporate activity to also take responsibility, in their professional performance, for strengthening the culture of regulatory and ethical compliance. In accordance with this consideration, the whistleblower will be treated as a valuable collaborator and the body responsible for the system will take special care to ensure that the guarantees of confidentiality and non-reprisal established in this procedure are real and effective.



#### **F) Principle of protection of those affected.**

The body responsible for the internal reporting system will guarantee, in particular, the rights of the person identified -or easily identifiable- as the party indirectly responsible for the irregularity reported through the internal reporting system. The full rights of the affected person to the protection of their reputation and presumption of innocence, to confidentiality, and to be heard and to defend themselves, if appropriate, against the accusation against them will be guaranteed, except in those cases where the exercise of these rights might jeopardize the essential evidence regarding the reported event.

### **IV. PERSONAL SCOPE OF THE INTERNAL REPORTING CHANNELS**

NÚÑEZ I NAVARRO's Whistleblower Channel is designed to receive, process and, where appropriate, investigate information relating to possible irregularities that have been reported in the framework of an employment, professional or commercial relationship for the provision of goods or services, whether from individuals or legal entities. This includes:

- a) Any NÚÑEZ I NAVARRO employee as well as the workers' legal representatives.
- b) Any person who has maintained an employment relationship with NÚÑEZ I NAVARRO even if this has already ended.
- c) Any person who works under the supervision of NÚÑEZ I NAVARRO, in particular contractors, subcontractors and suppliers.
- d) Any person whose employment relationship has not yet begun, provided that the information on reported breaches has been obtained during the recruitment process.

### **V. MATERIAL SCOPE OF APPLICATION**

#### **5.1. Optional reporting:**

The general internal reporting channel (Whistleblowing Channel) constitutes the preferred means of communicating severe or very severe breaches of an administrative nature committed in the performance of the Group companies' own activities. It is also the preferred means for reporting facts constituting an offence, as well as any action or omission that may constitute an infringement of European Union Law and is covered by article 2.1 a) of law 2/2023. NÚÑEZ I NAVARRO will encourage its use as the preferred option, without prejudice to informing its employees of their right to use the external information channels provided for by law.

#### **5.2. Mandatory reporting:**

Notwithstanding the foregoing, NÚÑEZ I NAVARRO employees have the obligation to communicate through the internal channel any infringement of the internal regulations that make up its Compliance Model (Code of Ethics, Policies, Instructions and Procedures) when said infringement does not constitute a severe administrative breach or directly constitute a crime.

Communications that are not related to the aforementioned circumstances will be rejected for processing. Communications on matters corresponding to the ordinary management of customer services will also be inadmissible and must be sent through the channels and procedures established for this purpose.



## VI. BASIC RULES FOR THE RECEIPT AND ACCEPTANCE OF COMMUNICATIONS THROUGH THE INTERNAL CHANNEL

Once the communication has been received, an acknowledgement of receipt will be sent to the whistleblower without delay, whenever possible, and in no case later than seven (7) calendar days from the date of receipt.

The person responsible for the channel will then carry out a preliminary analysis of the information reported, in order to determine whether it is admissible for processing and management.

Grounds for non-admission of the complaint include, but are not limited to, the following:

- a) When the content of the complaint refers to conduct, circumstances or information that do not fall within the scope of application of this Policy (circumstances that do not constitute a crime or any administrative infringement or that do not contravene the preventive rules - Policies, Instructions, Procedures - that make up the NiN Compliance Model).
- b) When the content of the complaint contains information already available to the general public, or is mere hearsay.
- c) Due to a lack of credibility when the circumstances are manifestly unfounded and without any substantiation.
- d) When the communication does not provide new or significant information with respect to previous communications.
- e) When there are indications that the information has been obtained unlawfully.
- f) When the information is related to claims of interpersonal conflicts that only affect the whistleblower and the persons to whom the communication or disclosure refers.
- g) When the description of the circumstances is vague, generic or imprecise, making it impossible to specify and investigate the alleged irregularities. Prior to inadmissibility for this reason, the person responsible for the channel will inform the whistleblower, when the complaint is not anonymous, of the deficiencies in the complaint so that the latter may clarify and duly specify the circumstances to which it refers. If these deficiencies are not remedied, the complaint will be rejected as inadmissible.

The whistleblower will be notified of the in admission of the complaint through a brief statement of the reason for rejection, which will be sent through the link and/or password generated for this purpose by the Channel, provided that the communication has been made through the link provided on the website, or using the contact details provided by the whistleblower, as the case may be.

If, after a preliminary analysis of the information, the person responsible for the Channel considers that there are reasonable indications of the existence of infringements, they will admit the communication for processing, agreeing to the launch of the corresponding internal investigation. Said admission to processing will also be communicated to the whistleblower through the channel provided in the previous paragraph.

When, in view of the information communicated and the evidence provided, even if it is not conclusive, the circumstances appear to constitute an offence that may be prosecuted *ex officio*, the information will be forwarded without delay to the Public Prosecutor's Office or, where appropriate, to the European Public Prosecutor's Office when they affect the financial interests of the European Union, in accordance with the legislation in force.



Likewise, and in both of the above cases, the Governing Body must be immediately notified of the complaint for the relevant purposes.

The Governing Body will not intervene in the internal investigation in order to guarantee the impartiality and independence of the investigative actions, which will not prevent it from adopting any measures it deems appropriate to put an end to the infringing activity, should it continue to occur, to implement urgent measures to prevent its recurrence or to address the harmful consequences caused by the circumstances under investigation.

## VII. INTERNAL INVESTIGATION FILE

Once the complaint has been received and admitted for processing, the person responsible for the Channel will carry out the necessary and pertinent investigative procedures to determine the facts surrounding the reported event, the relevant circumstances, as well as the identity of those allegedly responsible. The investigation will last for the minimum time necessary, but may not exceed a period of three months from the date of receipt of the communication. If the matter is especially complex, this period may justifiably be extended by up to a further three months.

The internal investigation will be carried out in accordance with the provisions of the Procedure for handling information received through the Núñez i Navarro Group's Whistleblowing Channel, or equivalent internal procedure that may replace it.

The Ethics Committee officer, as the person responsible for managing the Channel, will be in charge of the investigation, carrying out all actions and consultations deemed necessary to ascertain the accuracy and truthfulness of the information received.

The investigation will guarantee the right of the person affected by the communication to be informed of said communication and of the circumstances reported in a succinct manner. They will also be informed of their right to be heard, to submit evidence in their defence and submit pleadings, and of the processing of their personal data. Nevertheless, this information may be given during the hearing process, after the necessary investigative procedures have been carried out, if it is considered that to do so beforehand could facilitate the concealment, destruction or alteration of evidence.

In no case will the subjects affected by the information be informed of the identity of the whistleblower, nor will they be given access to the original communication or to any other information in the file that could reveal the identity of the latter.

On the basis of the conclusions reached during the internal investigation, a report or instruction will be drawn up and a proposal will be made for the resolution of the case. The final report will be communicated to the interested parties and to those persons or heads of Departments who must execute the resolution or be aware of its content, preserving in all cases the confidentiality of the whistleblower's identity.





## VIII. SPECIAL PROCEDURE FOR COMPLAINTS RELATED TO HARASSMENT OR MONEY LAUNDERING

Complaints of harassment, in any of its many forms, will be reported through the corporate Whistleblowing Channel and managed by the Human Resources area in accordance with the Protocol for the detection, prevention and action against harassment of the corresponding company, which will act in accordance with the aforementioned Protocol. The communications channelled through this specific circuit, as well as the resolutions adopted, will be integrated into the internal reporting system, including its logbook, under the custody of the person responsible for the management of the internal reporting system.

The same will apply to reports of money laundering, without prejudice to the powers of the internal supervisory body in accordance with the specific legislation in force.

## IX. RIGHTS AND GUARANTEES OF THE WHISTLEBLOWER

Persons reporting the infringements provided for in this Policy will have the following guarantees

1. To decide whether they wish to make the communication orally or in writing, anonymously or not; in the latter case, the whistleblower's identity will be kept confidential, so that it is not revealed to third parties.
2. To indicate an address, email address or safe place to receive any communications sent by the person responsible for the Channel in relation to the investigation.
3. To waive, where appropriate, the right to receive the communications provided for in this Policy.
4. To exercise the rights conferred by the personal data protection legislation.
5. To be informed of the acknowledgement of receipt of their complaint, its admission or rejection for processing, and the conclusion of the investigation.
6. To receive protection against any reprisals, provided that there are reasonable grounds to believe that the information referred to is truthful and the communication has been made in good faith and in accordance with the requirements set out in this Policy.

NÚÑEZ I NAVARRO expressly prohibits acts constituting reprisals against persons who submit a communication in accordance with the provisions of this Policy.

Reprisals are understood to be acts or omissions prohibited by law, or which, directly or indirectly, involve unfavourable treatment that places the persons who suffer them at a particular disadvantage with respect to another in an employment or professional context, solely because of their status as whistleblowers.

Reprisals include, but are not limited to:

- a) Suspension of the employment contract, dismissal or termination of the employment relationship, including non-renewal or early termination of a temporary employment contract once the probationary period has expired.
- b) Imposition of any disciplinary measure.
- c) Demotion or denial of promotion.
- d) Any substantial modification of working conditions.
- e) Failure to convert a temporary contract into a permanent contract, where the employee had legitimate expectations that they would be offered a permanent job.
- f) Damages, including reputational damages.
- g) Coercion, intimidation, harassment or ostracism.



h) Negative evaluation or references regarding work or professional performance. i) Cancellation of leave or permissions. j) Denial of training. k) Discrimination, or unfavourable or unfair treatment.

NÚÑEZ I NAVARRO will penalize any type of reprisal against any whistleblower who has acted in good faith. The whistleblower who believes that any reprisal has been taken, or may be taken, against them as a consequence of having filed a complaint, may inform the Ethics Committee officer, so that, if necessary, the appropriate measures may be adopted to prevent it or, failing that, to correct it.

Notwithstanding the foregoing, those excluded from the protection provided for in this Policy include:

1. Persons who communicate or disclose information in communications that have not been admitted for processing.
2. Persons who communicate information on matters relating to interpersonal conflicts or which affect only the whistleblower and the persons to whom the communication refers.
3. Persons communicating information which is already fully available to the public, or which constitutes mere hearsay.
4. Persons reporting circumstances or situations outside the scope of this Policy.

## **X. DUTIES OF THE WHISTLEBLOWER**

It is the duty of the whistleblower to act in good faith and to report at least on the basis of reasoned suspicion. Otherwise, appropriate disciplinary or penalty measures may be taken when the internal investigation determines that the complaint is false and that the whistleblower has reported it knowing it to be false or recklessly disregarding the truth and acting in bad faith.

The whistleblower also has the duty to provide the information and documents in their possession that are related to the proof of the facts reported, and to maintain, as far as possible, the utmost confidentiality during the processing of the complaint and the internal investigation procedure that may result from it.

## **XI. PROTECTION OF THE PERSONS AFFECTED**

During the processing of the case and the internal investigation, the persons affected by the communication will have the right to the presumption of innocence, the right of defence and the right of access to the case file, as well as the same protection established for whistleblowers. Their identity will be preserved and the confidentiality of the facts and details of the proceedings will be guaranteed.

The identity of the whistleblower may only be communicated to the legal authorities, the Public Prosecutor's Office or the competent administrative authority in the context of a criminal, disciplinary or punitive investigation.

The reported person will be informed of the existence of the complaint, of the facts of which they are accused, and of the possibility of exercising the rights to which they are entitled. However, when there is a significant risk that such notification could jeopardize NÚÑEZ I NAVARRO's ability to effectively investigate the reported facts, the notification may be delayed for as long as this risk exists.



## XII. STORING AND SAFEGUARDING THE INFORMATION AND CLOSING THE FILE

The person responsible for the internal reporting system must keep a logbook of the information received and of the internal investigations derived from it, guaranteeing, in any case, the confidentiality requirements foreseen in this Policy.

This log will not be public and only at the reasoned request of the competent legal authority, by means of a court order, and within the framework of a judicial proceeding and under the supervision of that authority, may access to all or part of the contents of said log be granted.

Personal data relating to information received and internal investigations will only be stored for the necessary and proportionate period for the purposes of complying with this Policy. In no case may data be stored for longer than ten (10) years.

## XIII. PERSONAL DATA PROTECTION

Personal data that enters the reporting system through or in connection with communications will be treated in accordance with the provisions of the General Data Protection Regulation (EU) 2016/679, of Organic Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights and of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption.

Within NÚÑEZ I NAVARRO, the parent company EDBALNU S.L. will have the status of "Data Controller" with respect to the data processed in the reporting system.

The lawfulness of the processing of personal data in the reporting system is based on the following:

- Compliance with a legal obligation (6.1(c) GDPR) for those companies for which under Law 2/23 it is mandatory to have a reporting system.
- Because it is in the public interest, (6.1(e) GDPR) for those companies for which, although not mandatory, their governing body has agreed to its implementation.

The processing of special categories of personal data in this context is lawful for reasons of substantial public interest (article 9.2(g) of Regulation (EU) 2016/679).

Personal data that are not necessary for the purpose of the understanding and investigation of the reported infringements will not be processed and, where appropriate, will be deleted immediately. Likewise, any 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.

The data processed will be kept in the system only for the time necessary to decide whether to launch an investigation into the reported circumstances. After three months have elapsed from the receipt of the communication without any investigation having been launched, the data will be deleted, unless the purpose of the storage is to provide evidence of the operation of the system. Similarly, communications that have not been acted upon will be anonymized and may be retained in this way. Personal data relating to communications and information received and internal investigations will be stored for the necessary and proportionate period which will in no case exceed 10 years.



In order to preserve the identity and guarantee the confidentiality of the data corresponding to the affected persons and any third party mentioned in the information provided, especially the identity of the whistleblower in the event that the latter has been identified, NÚÑEZ I NAVARRO will adopt the appropriate technical and organizational measures.

Access to the data contained in the information system will be limited to those persons who, according to their competences and functions within the entity, are strictly necessary or to third parties when it is necessary for the adoption of corrective measures or the processing of both penalty and criminal procedures, or when a national regulation provides for disclosure, or when it is requested in the framework of a judicial process. In such cases, access will be granted to these bodies, where appropriate, for the reporting, even anonymously, of any incidents that may be considered to constitute a crime, requiring that in all cases access by third parties be prevented.

At the level of the NÚÑEZ I NAVARRO Group, a data protection officer has been appointed to inform and advise the Data Controller on compliance with data protection obligations and to supervise compliance with the provisions of Regulation (EU) 2016/679 of the European Parliament.

#### **XIV. SCOPE**

This Policy is mandatory for all directors, managers, employees and third parties acting in the name or on behalf of NÚÑEZ I NAVARRO, regardless of the title or contractual relationship that legitimizes such action.

NÚÑEZ I NAVARRO will ensure, through its Ethics Committee, that the principles and rules of this Policy are applied across the whole group in accordance with the Internal Information Management Procedure approved in its implementation.

#### **XV. COMMUNICATION OF THIS POLICY**

All NÚÑEZ I NAVARRO employees will be notified of this policy, as well as of periodic actions to raise awareness and remind them of its existence.

Failure to comply with the provisions of this policy will result in disciplinary measures which, where appropriate, may lead to the termination of the offender's employment or business relationship with the Company.

This policy has been prepared by the Ethics Committee of NÚÑEZ I NAVARRO and submitted to the approval of the Board of Directors of EDBALNU, S.L. in its meeting of 8 June 2023.