

# INTERNAL INFORMATION SYSTEM POLICY

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## **1. Purpose, scope and modification**

The Internal Information System Policy is published so that the employees of Elmubas Ibérica S.L. and subsidiaries (hereinafter the Organization or Elmubas), as well as its other interested parties, have a direct communication channel to report suspicions of irregular conduct, breaches of the Code of Ethics or criminal offenses to improve regulatory compliance and the good governance of the companies that make up the Organization.

This policy is adapted to the provisions of Law 2/2023, of February 20, regulating the protection of people who report on regulatory violations and the fight against corruption (hereinafter, the Law) and the European Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of people who report on infringements of Union Law.

This policy will be applied in all activities related to the compliance of Elmubas and all its subsidiaries.

The modification or update of this policy must be approved by the Board of Directors.

This policy is complemented by the "Information management procedure", both documents being duly published both on the company's internal network, in the case of employees, and through the corporate website (for employees, third parties and business partners) at the following address:

<https://whistleblowersoftware.com/secure/CanalÉticoElmubas>

## **2. Responsibilities**

The different responsibilities are detailed below to ensure that the company as a whole complies with the Internal Information System and related internal regulations.

Board of Directors: main body that promotes the implementation and maintenance of the Internal Information System and the company's ethical culture.

Responsible for the Internal Information System: responsible for the implementation and management of the mentioned mechanism for reporting potential irregularities, as well as for ensuring that the processing of received communications is carried out diligently, confidentially and, where appropriate, anonymously when so requested by the informant. It will be in charge of updating this policy.

Employees: responsible for applying the company's ethical principles and values. They are compelled to communicate any potential irregularity detected, whether of a criminal nature,

normative or ethical, including possible actions against the ethical principles of the Organization, included in the Code of Ethics.

### **3. Basic principles of the Internal Information System Policy**

#### **3.1 Confidentiality**

The most absolute confidentiality of the informant and of the other parties involved during the procedure is guaranteed. For this reason, the identity of the informant will only be known by the person in charge of the Internal Information System and by those third parties that are necessary depending on the circumstances of each case. All of them will be compelled to keep the strictest duty of confidentiality.

Therefore, the confidentiality of the identity of the informant and any third party mentioned is guaranteed, as well as the treatment of the information and its investigation.

#### **3.2 No retaliation**

The adoption of any type of retaliation, threats, coercion, penalties, forms of discrimination or negative measures adopted to the detriment of the informant as a consequence of the reported incident is expressly prohibited, assuming their good faith.

Any person who denounces will enjoy the due protection and any action regarding them that can be understood as a threat, discrimination or retaliation will be sanctioned.

#### **3.3 Presumption of innocence**

The presumption of innocence is recognized to the investigated during all the phases of the procedure, until if with the resolution of the proceedings, in her case, the facts that are imputed are proven.

Likewise, the presumption of innocence is guaranteed to all affected persons.

#### **3.4 Independence, impartiality and absence of conflict of interest**

Queries and incidents will always be processed fairly, fully, objectively, independently and honestly. Independence, impartiality and the absence of conflicts of interest are guaranteed, ensuring objectivity in all parts of the process.

#### **3.5 Effective processing of communications**

The exhaustive analysis and resolution of any incident presented through the communication channel enabled, as well as any data, information or document provided, is guaranteed.

**APPENDIX I: Version control**

Date	Version	Author	Description
09/29/2023	v.1	Responsible for the Internal Information System	Creation of the Policy adapted to Law 2/2023, on the protection of people who report on regulatory violations and the fight against corruption