



GRUPO ALDESA INTERNAL INFORMATION SYSTEM POLICY





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1. Purpose

This "Internal Information System Policy" (hereinafter, the "Policy") demonstrates the Aldesa Group's commitment to regulatory compliance, ethics and dialogue, fostering a culture of honesty, transparency and communication with our stakeholders, both internal and external, and ensuring the protection of whistleblowers against possible retaliation.

For these reasons, the Aldesa Group specifically has an Internal Information System (hereinafter, the "Internal Information System" or "System"), which includes the Ethics Channel, as a formal mechanism for communication and reporting of actual or potential irregularities (hereinafter, the "Communications").

This Policy defines the principles and guarantees that make up the Internal Information System in accordance with "Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption".

2. Principles and guarantees of the Aldesa's Group Internal Information System

The basic principles of action on which this Policy is based are detailed below:

- **Regulatory compliance:** legality and corporate ethics are integral pillars of the System. Communications will therefore be handled in a complete and professional manner and in compliance with current legislation, applicable internal regulations and, in particular, data protection regulations.
- **Prohibition of retaliation and protection of the whistleblower or other persons involved or related:** as long as the Communications are made in good faith and in accordance with internal regulations, the Group will ensure, respect and preserve the commitment to the protection of the whistleblower, which includes avoiding any type of conduct aimed at applying harassing and retaliatory measures.

- **Independence and impartiality:** the System shall ensure a fair hearing and fair treatment for all persons concerned. All persons involved in the proceedings shall act in good faith in the search for truth and clarification of the facts.
- **Transparency and accessibility:** it will be ensured that information on the System and its regulation is transmitted in a clear and comprehensible manner, as well as the publicity and accessibility of the System.
- **Traceability and security:** the System shall integrate all measures necessary to ensure the integrity, traceability and security of the information.
- **Confidentiality and anonymity:** the System will guarantee the anonymity and, in any case, the maximum confidentiality of the identity of the informant, of the information communicated and of the actions carried out in the management and processing of the same. The System shall also allow for anonymous submissions.
- **Secrecy:** the System shall promote that the persons involved in the processing and investigation of communications act with the utmost discretion on the facts known to them by reason of their position or function.
- **Diligence and speed:** the System shall ensure that the investigation and resolution of the reported facts are handled with due professionalism, diligence and without undue delay, so that the procedure can b
- **Good faith:** the System shall ensure that the information communicated is honest, complete and truthful, notwithstanding any inaccuracies or omissions that the informant may unintentionally commit.
- **Respect and protection of persons:** the System shall ensure that appropriate measures are taken to guarantee the right to protection of the dignity and privacy of the persons concerned.
- **Respect for fundamental rights:** the System guarantees the right to information, the right of defence, the right to contradict, the right to the presumption of innocence and the right to honour of all persons involved in the procedure.

They also have the right to be heard, in the manner deemed appropriate to ensure the proper conduct of the investigation.

3. Head of the Internal Information System

The Board of Directors of the Grupo Aldesa has appointed the **Compliance Committee** as Head of the Internal Information System, which may delegate its management functions to the Support Unit or to third parties as required.

In any case, the Head of the System shall act with autonomy and independence from any other bodies, committees, commissions or personnel of the Grupo Aldesa.

In addition, each of the jurisdictions where the Aldesa Group has a presence will have its own compliance officers in accordance with its local regulations, who must ensure in all cases the implementation and compliance with the principles and guarantees set out in this Policy.

4. Interpretation of this policy

The provisions of this Policy constitute the minimum regulation for all companies in which Aldesa Group has a majority shareholding.

The principles and guarantees in this Policy are interpretative principles. However, in the event of any contradiction between this Corporate Policy and local law, local law will always prevail.

5. Adoption, publication and entry into force

This Policy has been approved by the Board of Directors of the Aldesa Group on July 25th, 2023 and comes into force at this very moment.

The Board of Directors of Aldesa Group promotes and adopts this Policy, thus fulfilling its function of establishing the necessary bases for an adequate and efficient management of the Internal Information System and promoting compliance with the principles and guarantees contained in this Policy.

The Policy is published on the Aldesa Group's website and corporate intranet. In addition, it shall be sent to Aldesa Group Personnel and communicated, to the extent applicable to the Third Parties with which Aldesa Group is related.

This Policy will be revised, updated and approved and disseminated whenever any modifications are required.



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