

Speak Up and Whistleblowing Channel Policy

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Speak Up and Whistleblowing Channel Policy

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Prepared by

Risk & Compliance
Director

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Distribution list

All Professionals in Noatum

Created by

Risk & Compliance
Director

Revised by

Juan Utrillo

Approved by

Noatum Holdings Board of
Directors

Date

22/12/2023

Created by

Compliance Department

Revised by

Approved by

Risk & Compliance
Director

Date

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A. Noatum's Internal Information System and purpose of the Policy

Noatum Holdings, S.L. (the "**Company**", together with all of the entities majority owned, controlled or managed by it, hereinafter the "**Group**" or "**Noatum**") is committed to the highest standards of business ethics, integrity, transparency and compliance. In line with Noatum's Code of Ethics and our Speak Up culture, all Professionals and Third Parties involved with Noatum may freely, safely and confidentially report (a) any indication or reasonable suspicion of non-compliance with the law or Noatum's internal regulations, including the Code of Ethics and other policies and procedures; and (b) any other matter that the Reporting Person believes in good faith could cause substantial damage (including reputational damage) to Noatum's business or integrity.

To this end, Noatum has implemented a single Internal Information System (the "**Information System**"), to which all Group subsidiaries are expected to adhere, based on trust, impartiality and protection of the rights of the Reporting Person and other parties. The System provides alternative channels for reporting Reportable Conducts, in order to encourage and facilitate the reporting of such Reportable Conducts, as well as the support and protection of Reporting Persons, and ensure that such reports are handled in the most appropriate and timely manner.

The implementation of a single Information System at Group Noatum level is beneficial for all Noatum companies, their Professionals and business partners, since a centralised approach guarantees its effectiveness and facilitates reporting of Reportable Conducts by whistleblowers. The operation of the Information System at group level is based on the Intragroup Agreement by and between Noatum and each of its subsidiaries, without prejudice to the autonomy and independence of each Group company.

Notwithstanding the other elements that comprise it (such as related procedures and training actions, among others), this Policy constitutes the foundation of the Internal Information System, establishing its general principles.

The purpose of this Policy, and of the Information System as a whole, is to ensure that any Reportable Conduct brought to Noatum's attention, regardless of the channel used for this purpose, is handled in the most appropriate manner, to protect the Reporting Person, Noatum and other Professionals and Third Parties.

B. Scope and applicability

This Policy applies to all companies of the Group, hence including all participated companies not belonging to the Group over which the Company has effective control, within the limits established by law.

At those companies in which the Company has an interest and to which this Policy does not apply, the Company will promote, through its representatives on the boards of directors of such companies, the alignment of their own policies with those of the Company.

This Policy shall also apply, to the extent relevant, to the joint ventures, temporary joint ventures and other equivalent associations, if the Company assumes the management thereof. On the contrary, an equivalent policy shall be established, which must be in accord with the principles set forth in this Policy and in the other environmental, social and corporate governance and regulatory compliance policies of the Governance and Sustainability System.

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This Policy applies to all Noatum’s Professionals and Third Parties.

However, if the applicable law in any of the jurisdictions in which Noatum operates contains more stringent mandatory requirements than those contained in this Policy, they shall prevail.

Through the channels that make up Noatum’s Information System, as detailed in Section F of this Policy, Noatum’s Professionals and Third Parties must report possible Reportable Conducts, as defined in Section C of this Policy. Thus, the below matters are **outside the scope of the Information System**, as long as they do not entail a possible legal breach:

- Product or service claims;
- Data Protection notifications (e.g. in the case of data breaches); and
- Complaints regarding employment terms or interpersonal relations.

C. Definitions

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| Company | Noatum Holdings, S.L. |
| Compliance Officer | Noatum’s Group Risk, Compliance & ESG Director. |
| Group Risk, Compliance & ESG Director | Natural person who has been granted powers of management of the Information System and processing of investigation files in the terms contained herein and other applicable internal regulations. |
| Information System | Noatum’s Internal Information System. |
| Noatum or the Group | Noatum Holdings, S.L. and all of the entities majority owned, controlled or managed by it. |
| Policy | The current Speak Up and Whistleblowing Channel Policy. |
| Professional(s) | All employees, executives and members of the management bodies of Noatum, including all of the entities majority owned, controlled or managed by it, as well as volunteers, interns and trainees, regardless of whether or not they receive remuneration. For the purposes of this Policy, the following shall also be considered Professionals: |

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| | <ul style="list-style-type: none"> • persons whose employment or statutory relationship has terminated; and • persons whose employment relationship has not yet begun (selection process or pre-contractual negotiation). |
| Reportable Conduct(s) | <p>Refers to:</p> <ul style="list-style-type: none"> • Any indication, suspicion or reasonable risk of non-compliance with applicable law or Noatum's internal regulations, including the Code of Ethics and other policies and procedures, that may have occurred in the course of Noatum's business activities; and • Any other matter that the Reporting Person believes in good faith could cause substantial damage (including reputational) to Noatum's business or integrity. <p>The below matters are not deemed Reportable Conduct, as long as they do not entail a possible legal breach:</p> <ul style="list-style-type: none"> – Product or service claims; – Data Protection notifications (e.g. in the case of data breaches); and – Complaints regarding employment terms or interpersonal relations. |
| Reporting Person(s) | <p>Professional and/or Third Party who reports, through any of the channels provided for this purpose in accordance with this Policy, a Reportable Conduct of which he/she has become aware in the context of his/her employment, contractual or statutory relationship with Noatum, or during the selection process or pre-contractual negotiation, as appropriate.</p> |
| Third Parties | <p>All third parties with which Noatum has business dealings (i.e., suppliers, collaborators and customers, among others).</p> |

D. Responsible of the Internal Information System

The Board of Directors of Noatum has appointed the Compliance Officer as the person responsible for the Information System and process investigation files, who will perform his duties independently of the Board of Directors of Noatum and the governing bodies of the Group's subsidiaries.

Without prejudice to the functions detailed in the relevant internal regulations, in general terms, the Compliance Officer shall ensure the proper functioning of the Information System and the alternative means of communication that comprise it, so that all Professionals and Third Parties have access to it and can make reports both identified and anonymously, without fear of reprisals. The Compliance Officer will also resolve all doubts and questions regarding the Information System that may arise or be raised through the e-mail

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address compliance@noatum.com, and will carry out the corresponding internal investigations in an appropriate manner.

In those cases in which the reporting of a Reportable Conduct refers to or questions the conduct or actions of the Group Risk, Compliance & ESG Director or any professional under his direct supervision, he will not participate in any phase of the procedure, and the report will be received by the Group Legal Director and managed by another instructor (internal or external) designated by the Group Legal Director.

E. Raising questions

Noatum encourages its Professionals to raise any doubts they may have in relation to compliance with the law, the Code of Ethics, or any other internal regulations of the Group. They can do so reaching out directly to their line managers or superiors, the Legal Department or the Compliance Department, in person or by email (compliance@noatum.com).

F. Reportable Conduct reporting channels

The reporting channels detailed in this Section of the Policy **should not be used to report emergencies or situations that pose an imminent threat to physical integrity, life or property**. In such situations, Noatum Professionals and Third Parties must inform Noatum and, where appropriate, contact the local emergency authorities.

Noatum Professionals and Third Parties must report any Reportable Conduct to Noatum, regardless of how they became aware of it through the Whistleblowing Channel, or by requesting an in-person meeting to the Group Risk, Compliance & ESG Director (or, in case of conflict of interest, to the Group Legal Director). In such case, the meeting shall be organized within seven days from the receipt of such request.

In the case of verbal reports, after obtaining the relevant consent from the Reporting Person, Noatum will document such verbal report, by (i) recording the conversation, and/or (ii) through a complete and accurate transcript of the conversation. The Reporting Person will be offered the opportunity to verify, rectify and accept by signature the transcript of the meeting.

If a Professional or Third Party chooses to report a Reportable Conduct to his or her hierarchical superior or another Noatum Professional other than those provided above, said superior or Professional must report it:

- a) to the Compliance Officer, through any of the channels mentioned above, in his capacity as responsible for managing the Whistleblowing Channel and processing investigation files, or
- b) to the Group Legal Director, in the event that the Reportable Conduct affects the Compliance Officer or a Professional under his direct supervision.

In the event of non-compliance by the hierarchical superior or other Professional with the obligation to duly transfer the Reportable Conduct report received, the same shall not fall under the scope of the Information System and the fulfilment of the guarantees and rights provided therein cannot be ensured.

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Regardless of the channel chosen, the Reporting Person must receive acknowledgement of receipt of its communication within a maximum of seven (7) calendar days following receipt, unless this could jeopardise the confidentiality of the report.

1. Content of the reports

In order to guarantee the rigor of the investigation and the confidentiality in the treatment of the reporting of Reportable Conducts, these will have to contain at least, the following mentions:

- The Reporting Person’s identification details. Providing identification details (including full name, company, country and preferred means of communication by which the Group may contact the Reporting Person) allows a better and more efficient management of the case. Nonetheless, all anonymous reports will be processed.
- A sufficient description of the alleged misconduct and, to the extent possible, the evidence supporting the report, as well as, to the extent possible, an indication of the Noatum’s internal regulations that is believed to have been breached.
- Details of the person or persons to whom the Reportable Conduct is attributed, so as to enable their accurate identification.

The maximum celerity in communicating the facts from the moment they occur or when the facts are known, helps to a correct investigation of the same.

2. The Whistleblowing Channel

The Whistleblowing Channel is available 24 hours a day and allows Professionals and Third Parties to report Reportable Conducts in writing. The Whistleblowing Channel is located on a platform contracted to an external provider, providing greater guarantees of security and confidentiality to Reporting Persons.

The Whistleblowing Channel can be accessed via the following direct link to the secure and confidential external platform: Casetrack Ethix360 - <https://noatum.ethix360ae.com/#landing->, which is also available in Noatum’s website and on the intranet BeNoatum.

Reports through the Whistleblowing Channel will initially be received by the Compliance Officer. In those cases in which the allegations of the Reportable Conduct refer to or question his conduct or actions or that of any Professional under his direct supervision, he will without delay refer the case to the Group Legal Director who will manage it with the assistance (internal or external) it may require, in order to safeguard the impartiality of the procedure.

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3. External channels

The Information System should be used in preference to report Reportable Conducts, as this facilitates prompt, diligent and effective action.

Notwithstanding the above, in some jurisdictions Professionals and Third Parties may, in certain circumstances, especially if there is a risk of retaliation, report Reportable Conducts to the competent authority through external reporting channels.

G. Good faith

Any report of a Reportable Conduct through the channels mentioned in Section F must be made in good faith. The use of the different reporting channels in bad faith may lead Noatum to take disciplinary measures and, if necessary, legal action against the Reporting Person.

A Reporting Person shall be considered to have acted in good faith when he/she has reasonable grounds to believe that the information mentioned is true, even if he/she cannot provide conclusive evidence.

H. Anonymity and security and confidentiality measures

Regardless of the channel used to report a Reportable Conduct, Noatum's Information System has the appropriate technical and organisational security measures to prevent the risk of disclosure, unavailability and loss or destruction of information.

Noatum guarantees the confidentiality of the Reporting Person's identity in good faith whenever possible and at all stages of the investigation process, which will not be disclosed to third parties, to the parties involved in the Reportable Conducts or to their superiors, except where required by law or with the express consent of the Reporting Person. In this case, only the strictly necessary information shall be shared with as few people as possible.

Likewise, the commitment to confidentiality extends to the content of the Reportable Conducts received and, where appropriate, to any subsequent communications between the Reporting and Noatum.

The actions of all Professionals and third parties who, in accordance with this Policy and other Group regulations, intervene in the management of Reportable Conduct reports shall be governed at all times by the principles of integrity and impartiality and must scrupulously respect the confidentiality and privacy of any other Professional who assists them in the process (e.g. as a witness).

Although Noatum allows reports of Reportable Conducts to be made anonymously and guarantees that all reports, whether anonymous or not, will be processed, Noatum encourages Reporting Persons to provide their identification details with the report, as this enables better and more efficient management of the report.

I. Non-retaliation and Reporting Persons' protection

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Noatum strictly prohibits its Professionals from intimidating other Professionals or preventing them from reporting a Reportable Conduct. Likewise, Noatum does not tolerate any type of retaliation against a Reporting Person who reports a Reportable Conduct in good faith and in accordance with Noatum’s internal regulations.

Noatum undertakes to prevent, investigate and act against any direct or indirect retaliation, as well as the threat or attempt of retaliation against:

- The Reporting Person, for the mere fact of having reported the Reportable Conduct in accordance with Noatum's internal regulations or for having used an external channel or having made a public disclosure, in accordance with applicable legislation; or
- Any other professional assisting in this process or participating in this process (e.g. as a witness or by providing information).

Acts of retaliation include, but are not limited to, discriminatory or unfavourable treatment, demotion or unfair denial of promotion, modification of working conditions or termination of employment.

Noatum will take all measures it deems necessary to protect the Reporting Persons from retaliation and to preserve the integrity and fairness of the investigation. Any Professional who retaliates against or personally harms a Reporting Person may be subject to disciplinary action, up to and including dismissal.

Notwithstanding the foregoing, the mere reporting of a Reportable Conduct does not mean that a Reporting Person who participated in the reported Reportable Conduct will not incur liability, although Noatum will take the reporting of the Reportable Conduct into account when determining what action to take.

Any person who believes that he/she is a victim of retaliation should report it immediately through the reporting channels detailed in Section F.

J. Respect for honor, presumption of innocence and the right to be heard

Noatum undertakes to conduct internal investigations in an objective, thorough and professional manner, with full respect for the presumption of innocence and the honor of the persons concerned. The Group also respects the right of the person concerned to be heard once he/she has been informed of the actions or omissions attributed to him/her.

K. Phases in the processing of Reportable Conduct reports

Noatum ensures that all reports of Reportable Conducts received are handled in the most appropriate and timely manner possible, assessing the best way to address them and protecting and supporting the Reporting Person in good faith throughout the process. To this end, Noatum handles all Reportable Conducts received promptly, impartially and diligently, adopting the appropriate precautionary, corrective and disciplinary measures where necessary.

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The procedure followed for the processing and investigation of Reportable Conducts is set out in the Internal Regulation of the Whistleblowing Channel and Case Processing. By way of summary, it consists of the following phases:



- Receipt and preliminary analysis of the Reportable Conduct: as a general rule and unless there is no availability or conflict of interest, the Compliance Officer shall be responsible for receiving and carrying out a preliminary analysis of the communication. The Compliance Officer will then decide to:
 - a) Admit the report and initiate an investigation; or
 - b) File the report without further action for one or more of the following reasons listed below:
 - i. The content of the report does not fall under the definition of "Reportable Conduct" established in this Policy.
 - ii. The reported Reportable Conduct, if confirmed, would not contravene internal regulations and/or the law.
 - iii. The formal written report does not meet the minimum requirements set forth in this Policy and the Reporting Person has failed to rectify the mistakes following a request to do so.
 - iv. Given the nature of the report, the competence for processing it lies with another area or department of Noatum. In such case, the Compliance Officer shall: (i) inform the Reporting Person which area or department is competent; and (ii) forward the file to the appropriate area or department.
 - v. The allegations have been reported to a judicial body or an administrative authority that is in the process of investigating or drawing up a judgement, or this has taken place previously.
 - vi. The Reportable Conduct has been the subject of a previously concluded investigation, unless there are new factual or legal circumstances that justify a different follow-up.
 - vii. The Reportable Conduct is already fully available to the public.

In the event of unavailability of the Compliance Officer, the Group Legal Director will assume this responsibility.

If the content of the Reportable Conduct concerns the actions of the Compliance Officer or the actions of any Professional under his direct supervision, they will abstain from participating in all matters

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relating to the processing of the Reportable Conduct. The (internal or external) instructor designated for this purpose by the Group Legal Director shall be responsible for managing the Reportable Conduct and its investigation.

- **Investigation:** the Reportable Conduct will be assigned, as appropriate, to the most suitable person(s) for investigation. Noatum undertakes to investigate objectively, thoroughly, professionally, and, in any case, the rights to presumption of innocence, the right to be heard and the right of defence of the person to whom the Reportable Conduct is attributed will be respected. Therefore, that person may not be disciplined until the investigation is completed. Such investigation will be proportional to the nature and seriousness of the reported Reportable Conduct. Likewise, in order to facilitate the investigation carried out by Noatum, all Professionals are responsible for cooperating with the investigation.

Noatum shall inform the person concerned of the actions or omissions attributed to him/her, who shall have the right to be heard. Such communication shall take place at the time and in the manner deemed appropriate to ensure the proper conduct of the investigation.

- **Completion:** Upon completion of the investigation, the Reporting Person shall be notified, whenever possible, that the internal investigation has been concluded and of the outcome of the investigation. Unless specific applicable legislation imposes shorter deadlines, the investigation proceedings shall be carried out within three (3) months of receipt thereof, except in cases of particular complexity requiring an extension of the deadline, in which case the deadline may be extended up to a maximum of three (3) additional months.

L. Data Protection

Noatum undertakes to process at all times the personal data received through the reporting channels detailed in Section F of this Policy, as well as personal data relating to any investigation, in compliance with the provisions of applicable data protection legislation.

Personal data relating to Reportable Conducts received and internal investigations carried out shall only be kept for the period necessary, always in accordance with the periods legally established.

M. Reportable Conduct record-keeping

Noatum has a complete record of all reports of Reportable Conducts received through the Information System, as well as the internal investigations to which they give rise. In accordance with the provisions of the preceding sections, this register guarantees security and confidentiality and is managed in compliance with applicable data protection legislation.

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N. Final Provisions

1. Approval and amendment

This Policy has been approved by the Board of Directors of Noatum Holdings, S.L. and the Boards of Directors of the Group's subsidiaries have taken note of it. Any amendment to this Policy must be approved by the Board of Directors of Noatum Holdings, S.L.

2. Communication and training

Noatum's directors, officers and managers, in coordination with the Compliance Officer, are required to raise awareness and promote strict compliance with this Policy among the Noatum Professionals under their supervision and take adequate measures to supervise that those under their authority comply with this Policy.

At the beginning of the professional relationship with Noatum, each Professional shall be informed of the existence of the Internal Information System and this Policy as part of their induction.

Managers and executives shall also receive training on how to identify and manage Reportable Conduct reports and their roles and responsibilities within the Internal Information System.

3. Questions, reports and interpretation

It is the Compliance Officer responsibility to resolve any queries and discrepancies that may arise regarding how the content of this Policy is interpreted and applied.

Likewise, all Noatum Professionals who suspect violations of this Policy must speak up and raise the issue to their superior or to the Compliance Officer. In no event shall Noatum Professionals be subject to retaliation for good-faith reporting of suspected breaches of this Policy or for cooperating under this Policy.

4. Complying with this Policy

Compliance with this Policy is the responsibility of all Noatum Professionals. Noatum will not tolerate violations of this Policy. Failure to comply with this Policy will result in appropriate disciplinary action which, depending on the circumstances, may include termination of employment.

5. Monitoring, testing and auditing

The Compliance Officer is responsible for monitoring compliance with this Policy by Noatum Professionals.

6. Related Documents

Without prejudice to any internal rules that may relate to the possible effects of the Internal Information System, the following internal documents are closely related to this Policy:

- Noatum's Code of Ethics
- Internal Regulation of the Whistleblowing Channel and Case Processing

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