INTERNAL INFORMATION SYSTEM POLICY

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Subject	Addressees	Version
Internal Information System Policy	Directors, officers and employees of the group, customers, suppliers, brokers and other third parties with whom business relations are maintained	0.1
Responsible for the document		**Date of publication**
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REVISIONS

Date	Version	Description of modifications	Prepared / Revised by:	Approved by:
2023-11-20	0.1	First version of the document	Bernardo Cabral	Governing Body

1. Purpose

The purpose of this Policy is to establish the principles, strategy and characteristics of the Internal Information System (hereinafter IIS) of the companies that make up the FINSOLUTIA GROUP.

The Policy is applicable to any natural or legal person who has a relationship with any company in the FINSOLUTIA SPAIN S.L.U. group (FINSOLUTIA S.A.) and reports a breach or irregularity, illicit or criminal act, as well as any actions or omissions that may constitute breaches of European Union Law, as indicated in Law 2/2023, Law 93/2021, of 20 December and the Directive. Therefore, it is applicable to all its directors, managers and employees of all the companies that form part of the group, as well as to its clients, suppliers, brokers, collaborators and other third parties with whom business relations are maintained, as well as to persons with an employment or statutory relationship that has already ended, in addition to all the persons indicated in the aforementioned Law.

2. Principles of IIS

The principles of the Internal Information System implemented by FINSOLUTIA are as follows:

- Presumption of innocence.
- Contradiction.
- Confidentiality.
- Possibility of anonymous reporting.
- Non-reprisals against the Reporting Party, this concept encompassing the conduct described in article 36 of Law 2/2023 of 20 February and article 21 of Law 93/2021 of 20 December, regulating the protection of persons who report regulatory infringements and the fight against corruption.
- Right of information to data subjects.

The Internal Reporting System implemented by FINSOLUTIA has been duly consulted with employees and guarantees the confidentiality of the identity of the Reporting Party, the reported Party, as well as the third parties to whom the reports refer. Furthermore, it is guaranteed that there will be no retaliation or negative consequences against the Reporting Party for the fact of the report, unless the internal investigation determines that the report has been made with knowledge of its truthfulness or that it has been made with reckless disregard for the truth, bad faith or abuse of rights.

3. Responsible Committee

In accordance with Article 8 of Law 2/2023, FINSOLUTIA's management body has appointed the Ethics Committee as the Head of the Internal Information System, who delegates this function to Bernardo Cabral. He is responsible for the implementation of the Internal Reporting System and for ensuring compliance with it. In order to avoid possible conflicts of interest, the management of any report received will be assigned to a responsible third party, expert in the field and external to FINSOLUTIA.

Reporting Parties may send a report through the form that FINSOLUTIA makes available on the home page of its corporate website, on the organisation's intranet or directly through the following link:

Access to the Ethical Channel

In addition, the Reporting Party may make reports directly with the person responsible for the Internal Information System at the company's own facilities, as well as accessing external information channels with the competent authorities and, where appropriate, with the institutions, bodies or agencies of the European Union.

4. Reports management and research

FINSOLUTIA has an internal regulation that regulates all aspects related to the management and investigation of reports received through the organisation's ethical channel, ensuring compliance with the applicable regulations and more specifically with Law 2/2023, of 20 February (and/or Law 93/2021, of 20 December, regulating the protection of individuals who report regulatory infringements and the fight against corruption.

All reports will be managed and those that are approved for processing will be duly investigated. In any case, if deemed necessary, the sanctioning or precautionary measures deemed appropriate in each case will be taken.

FINSOLUTIA's Internal Information System complies with Law 2/2023, Organic Law 3/2018 on Data Protection and Guarantee of Digital Rights and the General Data Protection Regulation (Law 93/2021, of 20 December, Law 58/2019, of 08 August data protection law) having implemented the necessary personal data security measures. Adequate compliance with the processing of personal data is ensured, and in particular with respect to the rights of data subjects to be informed about the processing of such data. More specifically, use of personal data only for the relevant purposes, minimisation of the data processed, compliance with personal data retention periods, as well as the exercise of rights by data subjects are duly assured.