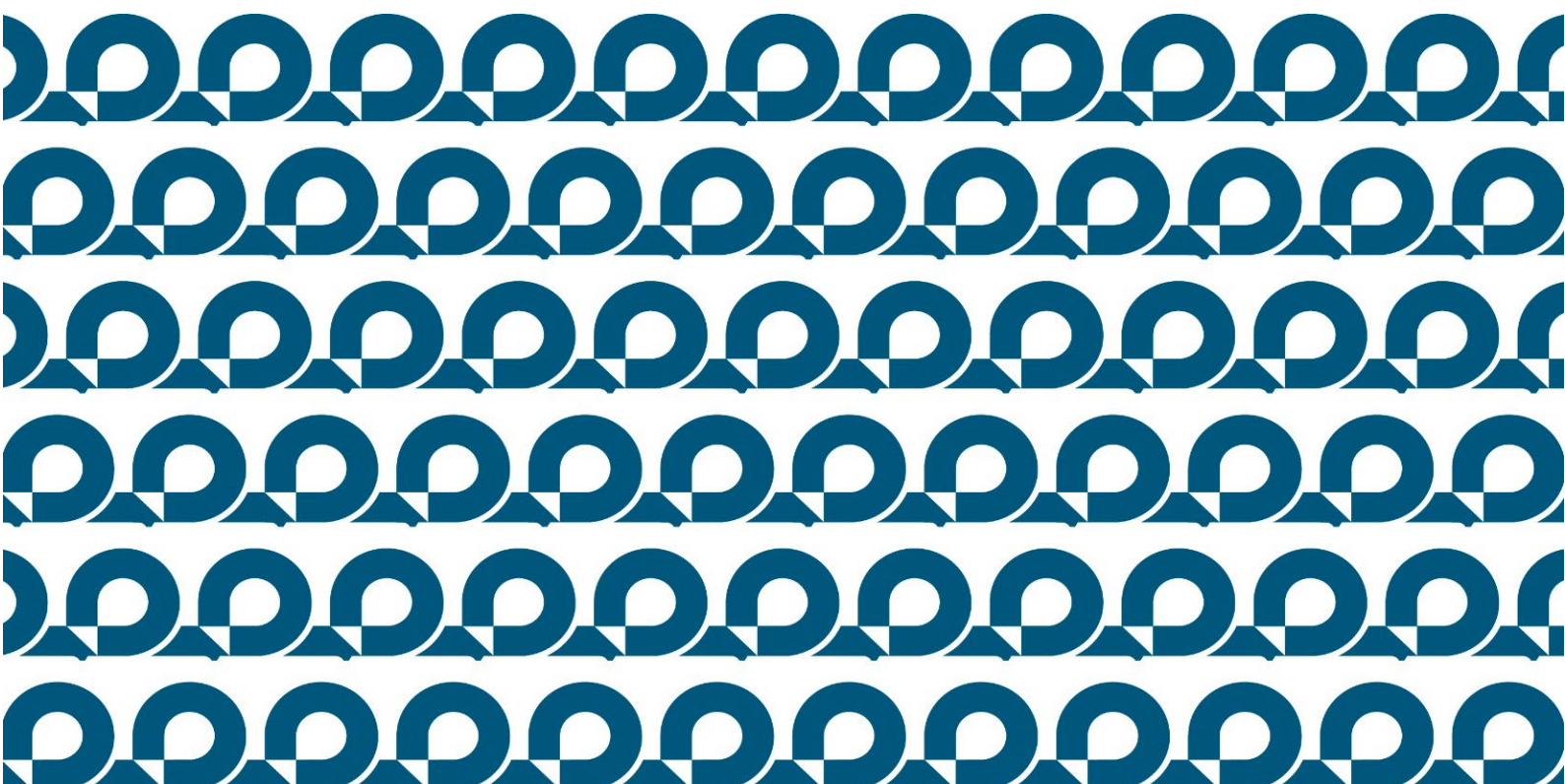




# REGULATION OF THE COMPLIANCE CHANNEL OF THE NUEVA PESCANOVA GROUP

*3<sup>rd</sup> version approved by Agreement of the Board of Directors of Nueva Pescanova, S.L., dated 31 JULY 2023*



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Preamble. *Background and regulatory context*

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1. The Compliance Channel, as established in the Code of Ethics of the Nueva Pescanova Group ("Our Code of Ethics") and in the Regulations of its Compliance Unit, is set up as a corporate instrument of global scope, among others already existing in the organisation, aimed at ensuring that the Nueva Pescanova Group complies with the law in all the countries where it operates and that all the professionals of the Group comply with the conduct standards and principles of professional conduct laid down in Our Code of Ethics and in other regulations of our "Regulatory System of Corporate Governance and Compliance" (or "Internal Regulatory System").
2. Due to the Spanish nationality of the parent company of the Group, Nueva Pescanova, S.L., which includes its Compliance Unit of the Group and, as such, the management of the Compliance Channel of the Group, the legal configuration of the Compliance Channel is therefore based on strict compliance with the European and Spanish regulations governing, or having special incidence on, the internal channels and procedures of information and complaints within private organisations and the protection of the personal data that are subject to processing.
3. More specifically, at European Union level, the *Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law* plays a key role and lays down the duty of Member States to ensure that private sector legal entities with 50 or more employees provide channels and Files for internal complaint and its follow-up. This Directive lays down general provisions on the mandatory nature of internal whistleblowing channels, on their internal management and monitoring Files, on the duties of confidentiality, on personal data protection and registration, on measures for the protection and support of Complainants and on the provision for the establishment of sanctions for non-compliance in these matters.
4. The previous European Directive is not directly applicable in the Member States of the European Union, but it must be transposed into their national legal systems. In the case of Spain, this transposition has taken place through its *Law 2/2023, of February 20<sup>th</sup>, which regulates the protection of persons who report regulatory infringements and fight against corruption*. Thus, this Regulation is in line with the provisions of the mentioned European Directive and, to the extent that it complements or specifies it, with the Spanish regulations on the protection of persons who report regulatory infringements and fight against corruption (*Law 2/2023, of February 20<sup>th</sup>*).
5. Furthermore, the impact of European regulations on the legal framework of these internal systems and channels for reporting infringements, particularly regarding the protection of personal data, should not be overlooked. This is especially important considering the direct applicability in all Member States of the overarching European norm that governs this area: *Regulation (EU) 2016/679 of the European Parliament and of the Council, dated April 27<sup>th</sup>, 2016, concerning the protection of individuals with regard to the processing of personal data and the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation –GDPR–)*.
6. For its part, the Spanish legislation on criminal liability of legal persons describes the requirements that corporate models of organisation, management and prevention of criminal risks and corporate crimes must have; in particular and for these purposes, such models "shall lay down the obligation to report possible risks and breaches to the body in charge of monitoring the functioning and observance of the prevention model" and "shall establish a disciplinary system that appropriately punishes non-compliance with the provisions of the model" (Article 31 bis of the Spanish Criminal Code). Provisions on the functioning of these internal systems of information are also established in the Spanish legislation on personal data protection (specifically, Article 24 of *Organic Law 3/2018, dated December 5<sup>th</sup>, on the Protection of Personal Data and Guarantee of Digital Rights*; an article that has been modified by the aforementioned *Law 2/2023, dated February 20<sup>th</sup>*, declaring "the processing of personal data necessary to ensure the protection of persons reporting regulatory infringements" as lawful. Such processing will be subject to the GDPR, *Organic Law 3/2018, dated December 5<sup>th</sup>*, and *Law 2/2023, dated October 20<sup>th</sup>*, itself).

7. The same or similar provisions on the internal systems or channels of communication and information regarding the reporting of infringements does exist in other legal systems of countries where the Nueva Pescanova Group operates, other than Spain. This justifies the global scope of the Compliance Channel for all the Spanish and foreign companies of the Group, regardless of whether the local law of the given country has a legal obligation or regulatory provision regarding these internal systems and channels of information for corporate or private matters. By way of example and without intending to be exhaustive:
  - a. In Argentina, according to the provisions of Article 23 of its Law No. 27.401 on Criminal Liability applicable to private legal persons, such “*Integrity Programmes*” must include, among other elements, “*internal whistleblowing channels for reporting irregularities, open to third parties and adequately publicised*”.
  - b. In Portugal, Article 8.1º of Law no. 93/2021 of 20 December on the General Regime for the Protection of Complainants establishes that companies with more than 50 employees must have internal whistleblowing channels.
  - c. In Ecuador, the Organic Law Reforming the Integral Organic Criminal Code on Anti-Corruption of 17 February 2021 amended the first paragraph of Article 49 of the Integral Organic Criminal Code to, inter alia, indicate the minimum requirements that integrity systems, standards, programmes and/or policies for compliance, prevention, management and/or supervision must have, including the establishment of a “*Whistleblowing Channel*”.
  - d. In Italy, Article 6.2 of Legislative Decree no. 231 of 8 June 2021 lists among the contents of the organisational and management models for crime prevention, the establishment of reporting obligations to the body in charge of monitoring the functioning and compliance of the organisational model (Supervisory Body). This regulation was subsequently amended by, among others, Law 179/2017 of 30 November 2017, which amends Article 54 bis of Legislative Decree no. 165 of 30 March 2001 on the protection of employees or collaborators who report irregularities.
  - e. In France, Law no. 2016/1691 (known as *SAPIN II LAW*) establishes the obligation for certain legal persons to have internal whistleblowing channels.
8. In light of these circumstances and considering the aforementioned global scope that the Compliance Channel has throughout the Nueva Pescanova Group, this Regulation complies, on a general basis, with the legal obligations that each of the Spanish and foreign companies of the Group may have individually on having internal mechanisms of information and reporting infringements. The foregoing shall be without prejudice to the adaptations that the Compliance Unit might have to make, if necessary, based on the legal regulations regarding this matter in the country from which the communication is made or in which the informant/reporting party is located.
9. It is precisely for this reason that persons who use this Channel from a country or jurisdiction other than Spain (through any of the channels provided for this purpose) must necessarily take into account that there may be local laws that may be relevant or applicable in this area, in which case such national laws shall prevail insofar as they do not contradict the minimum standards of protection for informants and their personal data established in the European and Spanish legislation, at the discretion of the Compliance Unit and after obtaining, if deemed necessary, the appropriate advice on local law.
10. Summing up, this Regulation sets up the *Compliance Channel of the Nueva Pescanova Group* as the *Internal Reporting and Information System* and the global tool of open, transparent and confidential communication of the whole Nueva Pescanova Group through which any person (whether or not a professional of the Group ) from anywhere in the world may submit (even anonymously) to the Compliance Unit information (Consultations and Complaints) regarding ethics, integrity and regulatory compliance (which we shall refer to as *Compliance matters*) in the terms and with the scope defined herein.

CHAPTER I. *GENERAL PROVISIONS*

Article 1. *Nature and primarily technological configuration of the Compliance Channel*

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1. The Compliance Channel of the Nueva Pescanova Group is established as the *Internal Information System* and the secure, confidential and reserved communication tool through which any individual (whether or not a professional of the Group) may submit (even anonymously) Consultations and Complaints (communications or information) to the Compliance Unit on the issues of business ethics, institutional integrity and regulatory compliance that are expressly indicated in this Regulation (*Compliance matters*).
2. This Compliance Channel is primarily designed as a *technological communication tool*, which will be publicly accessible through websites owned by the Nueva Pescanova Group (internal and external). It will be technically maintained by an external specialized provider in the design of such information systems (with appropriate licensing) that must meet the highest standards of security, privacy, and personal data protection. This predominantly technological configuration precisely strengthens the guarantees of anonymity, confidentiality, absence of retaliation, personal data protection, privacy, and information security upon which the operation of the Compliance Channel is based. It also facilitates and promotes a more secure, transparent, agile, and traceable management of the communications that take place (especially when they are anonymous). The external technology provider will not manage or have access to the communications received through the mentioned tool.
3. For cases where it is not possible or preferred to use the technological tool of the Compliance Channel as the preferred channel to report potential infringements, alternative communication channels (verbal and written) with the Compliance Unit are also provided. These alternative channels are equally subject to the provisions outlined in this Regulation:
  - a. **E-mail** to the mailbox [canal.cumplimiento@nuevapescanova.com](mailto:canal.cumplimiento@nuevapescanova.com), which is managed directly by the Director of the Compliance Unit.
  - b. **Postal mail** to the head office of the Nueva Pescanova Group at Rúa José Fernández López s/n, 36320, Chapela-Redondela (Pontevedra, Spain), to be sent in a sealed envelope and expressly addressed "*For the attention of the Director of the Compliance Unit of the Nueva Pescanova Group*".
  - c. **By telephone**, by calling the general attention number of the head office of the Nueva Pescanova Group in Spain (+34 986 818 100) and requesting the telephone operator to put you through to the Director of the Compliance Unit. Should the Director of the Unit not be available at that time, the caller may provide the operator with a telephone number so that the call can be returned as soon as possible. The caller is not required to provide a first and last name or any other identifying information if they do not wish to do so. Professionals of the Group may call directly during Spanish business hours on the mobile telephone number of the Director of the Compliance Unit. This number can be found in the corresponding internal employee contact directories.

Article 2. *Objective, scope of application and reach of this Regulation*

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1. This Regulation aims to establish the set of terms of use, operating rules, guiding principles, and management and procedural rules of the Nueva Pescanova Group's Compliance Channel as an *Internal Information System* established globally. It allows any *individual or natural person* (internal or external to the Group) to report to the Compliance Unit (as *Responsible for the Internal Information System*) an action or omission related to any Compliance-related matters (*Compliance matters*) and concerning any of the individuals referred to in Article 5 of this Regulation.
2. This Regulation applies to any individual who utilizes the Compliance Channel, regardless of their affiliation with the Nueva Pescanova Group, the communication channel they use, and extends to all companies within the Group. This includes the Group's Spanish parent company, Nueva Pescanova, S.L., as well as all Spanish and foreign companies and foundations over which the former holds,

directly or indirectly, control as defined by Spanish commercial legislation or in accordance with private sector foundation regulations (subsidiary or affiliated companies).

#### Article 3. *Informants of the Compliance Channel*

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Without prejudice to the provisions of the applicable legal regulations in each case and location, "*Informants*" within the scope of the guarantees and protection system provided in this Regulation shall include any individual (whether or not affiliated with the Nueva Pescanova Group) who, in accordance with the principles of truthfulness and good faith, uses the Compliance Channel to submit a Consultation ("*Consulter*") or Complaint ("*Complainant*") regarding information on *Compliance matters* infringements obtained in the context of their employment or professional relationship with the Group. This includes, in all cases:

- a. Employees, including interns, trainees (regardless of whether they receive remuneration), as well as individuals whose employment relationship with the Group has not yet begun regarding information on alleged infringements obtained during a selection or recruitment process in which they are participating or have participated.
- b. Former employees of the Nueva Pescanova Group, regardless of the manner of termination or termination of their employment relationship.
- c. Self-employed individuals (i.e., individuals acting on their own behalf) in the context of their contractual or professional relationship with the Group.
- d. Individual shareholders or partners, as well as individual representatives of legal entities and members of the management, executive, and supervisory bodies of companies within the Group.
- e. Any individual working for or under the supervision and direction of contractors, subcontractors and suppliers of the Group.

#### Article 4. *Responsible for the Compliance Channel*

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1. The Board of Directors of Nueva Pescanova, S.L. has appointed its *Compliance Unit* as the *Responsible for the Internal Information System* of the Nueva Pescanova Group (i.e., the Compliance Channel), in accordance with the provisions of this Regulation and, supplementarily for matters not expressly provided herein, in the internal operating regulation of said Unit approved by the Board of Directors of Nueva Pescanova, S.L. (Regulation of the Compliance Unit).
2. The Compliance Unit is an internal and permanent collegial body composed of three (3) members, endowed with initiative, autonomy and independence of action, with the competence and personal and material resources to ensure compliance with the *Corporate Governance and Compliance Regulatory System* (Compliance) established in the Nueva Pescanova Group.
3. The *Director of the Compliance Unit* (who is also an executive of the Nueva Pescanova Group in their capacity as Corporate Director of Compliance –or *Chief Ethics & Compliance Officer*–) is the member of the Unit to whom the management powers of the Compliance Channel (i.e., the reception of Consultations and Complaints) and the processing of the Files arising from the communications received through it have been delegated, in accordance with the terms and processing rules set forth in this Regulation. The Director of the Compliance Unit, in accordance with the provisions of article 3.1 of the Regulation of the Compliance Unit, is appointed by agreement of the Board of Directors of Nueva Pescanova, S.L., upon the proposal of its Governance, Responsibility and Sustainability Commission, and is empowered with the necessary initiative, autonomy and independence to carry out his/her functions.
4. The members of the Compliance Unit will perform their functions independently and autonomously, and they may not receive any instructions regarding the information received through the Compliance

Channel, as well as the processing and resolution of the Files arising from it, and they will be provided with the necessary personal and material resources.

5. Both the appointment and the cessation of members of the Compliance Unit will be notified in Spain to the *Independent Authority of Protection of Informants, A.A.I.*, or, where applicable, to the relevant authorities or bodies of the Autonomous Communities, within **ten (10) business days**, specifying, in the case of cessation, the reasons that have justified it.

#### **Article 5. *Matters included and excluded from Communications through the Compliance Channel***

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1. Communications through the Compliance Channel (both Consultations and Complaints) must be related to one of the following Compliance matters:
  - a. Human rights and fundamental freedoms.
  - b. Physical, bodily, and moral integrity.
  - c. Bribery and corruption.
  - d. Money laundering, terrorism financing and non-proliferation.
  - e. International sanctions (financial or non-financial) on countries, persons, or entities.
  - f. Fraud and other economic, business, or financial crimes.
  - g. Other criminal offences (crimes or misdemeanours).
  - h. Conflicts of interest.
  - i. Serious or very serious infringements of competition defence legislation and unfair competition.
  - j. Serious or very serious infringements of tax, social security and public subsidies laws applicable to companies of the Nueva Pescanova Group.
  - k. Serious or very serious infringements of consumer and user protection regulations, when they do not refer to consumer or product claims or issues that should be reported and processed using the ordinary consumer and customer service channels set up by the Nueva Pescanova Group.
  - l. Serious or very serious infringements of regulations on advertising and information society services and electronic commerce, when they do not refer to claims or issues that should be reported through the consumer and customer service channels set up in the different sales platforms of the Nueva Pescanova Group.
  - m. Serious or very serious infringements of regulations on the food chain and the commercial relations between the operators of the food chain, when they do not refer to claims or issues that should be reported and processed using the ordinary channels of consumer service, customer service or suppliers set up by the Nueva Pescanova Group.
  - n. Serious or very serious infringements of legislation protecting personal intimacy, honour, privacy or personal data protection rights when they do not refer to requests relating to the exercise of individual rights over personal data that should be formulated through the specific communication channels set up for this purpose in the Nueva Pescanova Group.
  - o. Serious or very serious infringements of occupational health and safety regulations in the workplace when they do not refer to claims, complaints or incidents that must be reported to



and processed routinely by the Occupational Risk Prevention Area of the Nueva Pescanova Group, in accordance with the provisions of the applicable occupational health and safety legislation.

- p. Serious or very serious infringements of regulations on land and town planning.
  - q. Serious or very serious infringements of environmental regulations when they do not refer to claims or incidents that must be reported and processed routinely by the Quality, Food Safety and Environment Area of the Nueva Pescanova Group.
  - r. Serious or very serious infringements of public health, food quality and security regulations when they do not refer to complaints, claims or incidents that should be reported to and processed routinely by the Quality, Food Safety and Environment Area of the Nueva Pescanova Group.
  - s. Other matters related to Our Code of Ethics, Our Providers' Ethical and Social Charter, the Corporate Policy for the Prevention of Criminal Risks, or the Anti-corruption Code of the Nueva Pescanova Group, when they do not refer to matters on which there are other specific communication channels for complaints, claims or incidents.
2. The communications on the matters mentioned in section 1 of this article shall be valid (and, therefore, may be admitted for processing) whenever they refer to or affect in any way the professional performance of the staff of the Nueva Pescanova Group while fulfilling their duties, position, role or functions, as well as those of other persons related or linked to the Group, such as contractors, subcontractors or temporary work agencies providing services to the Nueva Pescanova Group, or to a supplier or provider of the Nueva Pescanova Group, or to its subcontractors and employees, regarding or involving their performance in the provision of services or supplies to the Nueva Pescanova Group.
3. Communications made through the Compliance Channel that deal with any of the following matters are expressly excluded (and shall therefore not be accepted by the Compliance Unit):
- a. Requests, demands, complaints or claims of a strictly individual or labour-related nature made by the party submitting them, and that are limited to the scope of the management of labour relations between employees and the Company Management (but not limited to, recruitment and selection processes, salary increases and other requests related to the remuneration, compensation or benefits system, holidays, leave, sick leave, accidents at work or occupational illness, absenteeism, performance assessments and goal setting, talent management, internal promotions or job changes, international mobility and expatriate regime, social security matters, social benefits and allowances, disciplinary proceedings and other matters related to disciplinary and misconduct regimes, dismissals and other matters related to termination of employment and work climate matters).
  - b. Social or labour matters that can or should be raised or resolved through the communication, consultation, contact or collective bargaining channels provided for in labour legislation between the legal representatives of the workers and the Company Management and/or that should be handled by other joint and decision-making participation bodies with information, consultation, and negotiation, monitoring and control powers, as provided for in the applicable labour legislation.
  - c. Any cases of labour, sexual, gender-based and/or discriminatory harassment that, by legal or contractual/collective bargaining provisions, are covered by the reporting and investigation mechanisms provided for in the different Action Protocols on Harassment that exist in various companies of the Nueva Pescanova Group, resulting from negotiations and/or consultations with the appropriate legal representatives of the employees.

- d. Exercise of individual rights over personal data (information, access, rectification, deletion or forgetting, cancellation or opposition, limitation of processing, portability, etc.) that are to be raised using the specific channels set up by the Group for this purpose or, ultimately, that are to be exercised before the Data Protection and Privacy Committee of the Nueva Pescanova Group. ([comite.datos.privacidad@nuevapescanova.com](mailto:comite.datos.privacidad@nuevapescanova.com)).
  - e. Any incidents, issues or breaches in information security that should be directly reported to the Systems, Cybersecurity or User Services (*HelpDesk*) Areas.
  - f. Incidents or failures to comply with the quality, food safety, environmental and occupational risk prevention management systems when the ordinary communication channels specifically set up by the Nueva Pescanova Group for this purpose have not been used beforehand or when the corresponding Areas, Departments or Managements have not been previously notified by any other means.
  - g. Requests for information or claims related to matters that are being discussed or resolved within an administrative, judicial or arbitration File filed against the Nueva Pescanova Group, or that are being dealt with out of court between representatives or lawyers of the parties involved.
  - h. Contacts of shareholders or investors regarding requests for financial or non-financial corporate information, notices of shareholders' meetings, resolutions of the Board of Directors and other corporate governance matters that should be addressed to the Corporate Legal Department or to the Secretary of the administrative body of the company concerned by the request.
4. When a Complaint is not accepted for processing because it applies to matters or issues that are excluded from the scope of the Compliance Channel, the Compliance Unit may, if necessary, decide to transfer the same to the Area, Department or Management of the Nueva Pescanova Group that is competent in the matter or issue at hand, safeguarding due confidentiality and respect for any other guarantees that may apply to the operation of the Compliance Channel.

#### Article 6. *Types of Communications and parties to the Files of the Compliance Channel*

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1. There are two types of communications that may be addressed through the channels offered by the Compliance Channel:
  - a. **Consultations:**
    - i. These are written or verbal communications by which the Compliance Unit of the Nueva Pescanova Group is asked for a formal and written pronouncement on the scope, application and/or interpretation that must be given to provisions that affect any of the matters included in the communications made through the Compliance Channel according to the provisions of Article 5 of this Regulation.
    - ii. The person who submits a Consultation (who may, if they prefer, act anonymously) shall be referred to as the *Consulter*.
    - iii. Consultations shall give rise to the initiation of the pertinent *Consultation File* [under the acronym CNF]. The Director of the Compliance Unit shall give it an internal reference number, which shall be different from the case identification number automatically assigned to each Consultation by the Channel's technological tool and which the Consulter shall have to remember or save in order to be able to follow up it through the tool.

- b. Complaints:
- i. These are written or verbal communications by which the Compliance Unit is formally informed of facts (actions or omissions) that may be an infringement of the Compliance matters defined in Article 5 of this Regulation.
  - ii. The person who submits a Complaint (who may choose to identify themselves, but must provide truthful identification data, or remain anonymous) shall be referred to as the *Complainant* for the purposes of this Regulation. The Complainant may always request an individual meeting (in person or by videoconference) with the Director of the Compliance Unit, including for the purpose of formalising the submission of a verbal Complaint.
  - iii. If the Complaint states the name of the person who is considered to be responsible for or to whom the alleged facts are attributed, that person shall be considered the *Defendant* for the purposes of this Regulation, provided that the Complaint is admitted for processing by the Compliance Unit. For the purposes of this Regulation, a person shall also be considered to be a Defendant if, even though they have not been named or expressly identified as such by the Complainant, their possible authorship or involvement can be reasonably inferred from the account of the facts contained in the Complaint that has been accepted for processing, according to the opinion of the Compliance Unit. The person presumed responsible for the alleged facts shall also be considered to be a Defendant as and when the File Instructor carries out the Internal Investigation Enquires that may be required.
  - iv. Complaints shall give rise to the initiation of the pertinent *Complaint File* [under the acronym CTF]. The Director of the Compliance Unit shall give it an internal reference number, which shall be different from the case identification number automatically assigned to the Complaint by the Channel's technological tool and which the Complainant shall have to remember or save in order to be able to follow it up through the tool.
2. This Regulation may refer to Consulters and Complainants as "*Informants*" of the Compliance Channel when its provisions affect and apply to both indistinctly.
  3. The recipient and manager of all communications submitted through the Compliance Channel (by any means) shall be the Director of the Compliance Unit (or whoever acts in their stead should they be absent or unable to act), who shall respond to them as provided in this Regulation.

## CHAPTER II. DUTIES, PRINCIPLES AND GUARANTEES OF THE COMPLIANCE CHANNEL

### Article 7. Duties of truthfulness, accountability, proportionality and good faith

1. Informants and other individuals who are involved in a File (such as witnesses, technical experts or specialists) are expressly subject to the duties of truthfulness, responsibility, proportionality and good faith. Their use for purposes other than ensuring compliance in *Compliance matters* and regarding the professional conduct of the individuals referred to in Article 5 of this Regulation is strictly prohibited.
2. The Compliance Unit will consider that there has been a serious breach of these duties, and therefore, it will deem a communication made or information provided as false when an Informant or another individual involved in a File with an obligation to tell the truth has acted with manifest bad faith, clear knowledge of the falsehood of the communicated or reported facts, or reckless disregard for the truth. In the event that, as a result of processing a File, it is determined that information has been provided in manifest bad faith based on false or blatantly distorted data, it will be verified if there is an employment relationship with the person responsible for such actions, and if applicable, it will be reported to the Human Resources Department so that, in accordance with the applicable labour regulations, appropriate disciplinary measures can be taken. The Compliance Unit does not consider such disciplinary actions or measures as a violation of the non-retaliation guarantee provided for in Article 12 of this Regulation.

*Article 8. Duties of collaboration*

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1. All professionals of the Nueva Pescanova Group must collaborate with the Compliance Unit (within their functions, position, and scope of responsibility) to prevent, detect, and correct conducts, actions or practices that could imply a breach in Compliance matters and to provide any assistance that may be requested.
2. In particular, all professionals of the Nueva Pescanova Group must provide full collaboration and assistance as required by the Compliance Unit for the correct and adequate processing of the Files of the Compliance Channel.
3. Furthermore, in the event that an employee of the Nueva Pescanova Group receives an internal or external communication, whether oral or written, which, by its nature, should have been submitted to the Compliance Unit through the Compliance Channel, they shall immediately inform the Director of the Compliance Unit so that appropriate action can be taken in accordance with this Regulation. The recipient of such communication must, in all cases, comply with the confidentiality duties specified in Article 11 of this Regulation and, if applicable, permanently and completely delete the received communication once it has been brought to the attention of the Director of the Compliance Unit.

*Article 9. Principles of reasonableness and prudence in the use of the Compliance Channel*

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Informants shall respect the following rules of use and conduct of the Compliance Channel:

- a. They shall first assess and rule out that there are no other valid, adequate, and sufficient alternative channels or measures for the resolution of the issue at hand.
- b. They shall refrain from providing information based on mere conjecture, speculations, suspicions, or rumours, lacking the slightest possibility of corroboration, support, verification or basis.
- c. They shall never use the Channel in a spurious, false, misleading, or fraudulent manner.

*Article 10. Guarantee of anonymity*

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1. Informants may be able to use the Compliance Channel anonymously, without the need to identify themselves and without subsequently being required to do so or to provide data that could permit their direct or indirect identification.
2. In the Consultation and Complaint forms provided in the Channel's technological tool, the fields relating to the informant's identification data shall always be displayed as non-mandatory or optional. Not filling in said optional fields shall under no circumstances prevent the submission of a communication through said tool and/or prevent its acceptance for such reason.
3. The technological tool of the Compliance Channel shall be hosted outside the servers and the Information and Communication Systems of the Nueva Pescanova Group. The Group shall not have access to them, and it shall be expressly designed to guarantee anonymity, allowing the two-way communication of the Compliance Unit with the anonymous informant, while maintaining said anonymity during the process. The tool shall not store or track metadata, including IP addresses that could reveal the identity or enable an anonymous informant to be identified.
4. The anonymous informant of the Channel's technological tool shall have a unique identifier and password that shall allow them to access the tool at any time, follow up the Consultation or Complaint File, check whether the Compliance Unit has sent them any communication or message, and respond to the Unit, without ever breaking anonymity during this dialogue with the Unit.
5. Neither the members of the Compliance Unit, nor any other department, body or professional of the Nueva Pescanova Group may carry out actions intended to discover the identity of an anonymous informant of the Compliance Channel.

6. Anonymous communications shall be handled and processed in exactly the same way as communications in which informants choose to identify themselves.

#### Article 11. *Guarantee of confidentiality*

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1. The Compliance Unit guarantees, in any case, the confidentiality of the identifying data of the Informant, which will not be disclosed to third parties, except in cases where there is a legal obligation to do so or as expressly provided for in this article, in the Privacy Policy of the Compliance Channel contained in Article 13 of this Regulation, and/or in the Privacy Policy of the technological tool of the Compliance Channel, if applicable. This duty of confidentiality also applies to any other information from which the identity of the Informant can be directly or indirectly inferred, as well as to the actions carried out for the management and processing of the File initiated by the Compliance Unit.
2. Similarly, the Compliance Unit guarantees the confidentiality of data concerning individuals affected by a communication made through the Compliance Channel (especially the Defendant) and, in general, of any third party mentioned in the information provided to the Compliance Unit.
3. This same confidentiality must also be ensured by any professional within the Nueva Pescanova Group who receives information that must be processed, managed and resolved in accordance with the provisions of this Regulation, which must be immediately communicated to the Director of the Compliance Unit. Failure to comply with this duty of confidentiality, or the failure to communicate the received information subject to this Regulation to the Director of the Compliance Unit, may result in disciplinary sanctions in accordance with the labour legislation applicable in each case.
4. Unless it concerns a person (internal or external to the Nueva Pescanova Group) who necessarily needs to know the identity of the Informant, at the discretion of the Compliance Unit, for the proper internal investigation, resolution or implementation of measures agreed upon within a Compliance Channel File, or as provided or required by law, the identity of the Informant can only be disclosed to the judicial authority, the Public Prosecutor's Office or the competent administrative authority within the framework of a criminal, disciplinary or sanctioning investigation. In these cases, the Informant will be informed before his/her identity is disclosed unless it could compromise the ongoing internal investigation or the judicial or administrative procedure requiring the disclosure of his/her identity.
5. The identity of the Informant can only be communicated to the Defendant with the prior express written consent of the Informant. If the Compliance Unit determines that it is absolutely necessary to adequately investigate and process a File that the Informant consents to disclosing his/her identity to the Defendant, this will be clearly explained to the Informant. If the Informant maintains his/her position of not consenting to the disclosure of his/her identity to the Defendant, this will be strictly adhered to, without prejudice to informing him/her that such inability could hinder the timely and duly guaranteed investigation of the reported facts and potentially lead to the determination that the facts, authorship, and/or non-compliance referred to in the communication cannot be considered proven.

Members of the Compliance Unit and all other individuals (internal or external to the Nueva Pescanova Group) involved in the processing of a File (and who may legitimately become aware of the identifying data of the Informant) shall take care and ensure that such confidential nature is respected, especially regarding the prohibition of disclosing or communicating (directly or indirectly) the identity of the Informant to the Defendant, unless the prior written consent referred to in the previous section is obtained, for which they will be responsible.

#### Article 12. *Guarantee of no retaliation*

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1. Any form of retaliation (direct or indirect, through action or omission, including threats of retaliation and attempted retaliation) against any person (whether belonging to the Nueva Pescanova Group or not) who uses the Compliance Channel is strictly prohibited.

2. In addition to the individual "Informants" as defined in Article 3 of this Regulation, the guarantee of protection against retaliation also extends to the following individuals and/or legal entities:
  - a. Legal representatives of employees in the exercise of their advisory and support functions to an Informant.
  - b. Other employees of the Nueva Pescanova Group who assist an Informant in submitting information or processing a File through the Compliance Channel.
  - c. Other individuals associated with the Informant who may be at risk of retaliation, such as coworkers or family members of the Informant.
  - d. Legal entities for which the Informant works or with which the Informant has any other form of relationship in a work context, or in which he/she hold a significant stake that allows him/her to exert influence.
3. For the purposes of this Regulation, retaliation is understood as any acts or omissions that are prohibited by law or that, directly or indirectly, result in unfavourable treatment that puts the individuals who experience it at a particular disadvantage compared to others in the workplace or professional context, solely due to their status as an Informant or being one of the individuals indicated in the previous section of this article. By way of example, retaliation includes:
  - a. Suspension of 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 been completed, or early termination or cancellation of contracts for goods or services, imposition of any disciplinary measure, demotion, denial of promotions, and any other substantial modification of working conditions, as well as failure to convert a temporary employment contract into a permanent one, in cases where the worker had legitimate expectations of being offered permanent employment.
  - b. Harm, including reputational harm, or economic losses, coercion, intimidation, harassment, or ostracism.
  - c. Negative evaluation or references regarding work performance or professional conduct.
  - d. Inclusion in blacklists or dissemination of information within a particular sector that hinders or prevents employment or contracting for work or services.
  - e. Denial or revocation of a license or permit.
  - f. Denial of training.
  - g. Discrimination or unfair and unfavourable treatment.
4. Any person who believes they are or have been subjected to retaliation for using the Compliance Channel shall immediately report it to the Compliance Unit (by filing the corresponding complaint through the channel itself or by any other valid means). The Compliance Unit will carry out the necessary verification procedures, and if the described situation is confirmed, it will take the necessary measures to stop it, without prejudice to any other disciplinary or legal actions that may be appropriate and proposed to the competent Area, Department, or Management of the Group, if applicable.
5. The following measures shall not be considered retaliation by the Compliance Unit against Informants and/or protected individuals referred to in section 2 of this article:

- a. Measures taken within the regular exercise of the company's management authority under the applicable labour or commercial legislation due to circumstances, facts, or proven breaches unrelated to a File of the Nueva Pescanova Group's Compliance Channel.
- b. The exercise of disciplinary, administrative, or judicial actions legally appropriate in cases of serious non-compliance with the duties of truthfulness and good faith as provided in Article 7 of this Regulation.
- c. The exercise of disciplinary, administrative or judicial actions legally appropriate when there are reasonable grounds to believe that the information communicated to the Compliance Unit has been obtained through the commission of a crime or with knowledge of its illicit origin.

**Article 12. *Guarantee of personal data protection. Privacy Policy of the Compliance Channel***

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1. The processing of personal data that takes place in the internal information system of the Compliance Channel (regardless of the communication channel used by the Informant) shall be carried out with scrupulous respect and compliance with the regulations on personal data protection applicable in each case, specifically *Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation – GDPR–), Organic Law [Spanish] 3/2018 of 5 December on the Protection of Personal Data and guarantee of digital rights, and Law [Spanish] 2/2023 of 20 February regulating the protection of individuals reporting on regulatory breaches and combating corruption.*
2. The Data Controller of the personal data of the internal information system of the Compliance Channel is the Spanish parent company of the Nueva Pescanova Group, **NUEVA PESCANOVA, S.L.** (with Tax Identification Number B-94123908, registered in the Mercantile Register of Pontevedra, on sheet 40 of Companies book 4054, 1<sup>st</sup> entry on page PO-58757 and registered office at Rúa José Fernández López s/n, 36320, Chapela-Redondela-Pontevedra-Spain), which has implemented the necessary technical and organisational measures to protect personal data from accidental loss or from unauthorised alteration, access, unauthorised use or disclosure, and has established procedures to respond to any security breach that may affect the processed personal data.
3. The *Data Protection and Privacy Committee of the Nueva Pescanova Group* ([comite.datos.privacidad@nuevapescanova.com](mailto:comite.datos.privacidad@nuevapescanova.com)) has been appointed as Data Protection Delegate (DPD) for the Group's companies in Spain and registered with the Spanish Data Protection Agency ("Agencia Española de Protección de Datos"). Any question relating to this Privacy Policy (and to that which governs the processing of personal data at any given time through the technological tool of the Channel) may be raised before this Committee, without prejudice to exercising individual rights over their personal data before the Compliance Unit itself, as set out in section 11 of this article.
4. The personal data obtained and processed will depend on whether the Informant of the Channel identifies themselves truthfully by name or, on the contrary, chooses to submit a Consultation or Complaint anonymously. If the informant chooses to identify themselves in a true and valid way, the personal data provided in their communication (such as first and last name, e-mail address and telephone number) shall be processed. Furthermore, if in the Consultation or Complaint third parties are identified by name, their identities will also be subject to processing through the Channel and subject to the provisions of this article.
5. Personal data and, in general, all personal information provided by the Informant will be processed for the purpose of managing, investigating, and responding, as appropriate, to the Consultations and Complaints sent to the Compliance Unit of Nueva Pescanova Group through the Compliance Channel. In this regard:

- a. Personal data that is not necessary for the knowledge and processing of Consultations and Complaints on Compliance matters, as referred to in Article 5 of this Regulation, will not be subject to processing and will be immediately deleted, if applicable.
  - b. All personal data that may have been communicated and that relates to behaviours that are not within the scope of this Regulation will be deleted.
  - c. If the received Consultation or Complaint contains personal data within the special categories of data (i.e., data revealing ethnic or racial origin, political opinions, religious or philosophical beliefs, or trade union membership, as well as genetic data, biometric data, data concerning health, or a person's sexual orientation), such data will be immediately deleted, and no registration or processing of such data will take place.
  - d. Personal data that is not truthful will be deleted as soon as this circumstance is known, unless the lack of truthfulness constitutes a criminal offense, in which case the information will be retained for the necessary duration of the judicial proceedings.
6. The legal basis for the processing of personal data, according to the purpose indicated in the previous section, are (i) Compliance with the legal obligation imposed on the Data Controller by Articles 10 to 12 of Spanish Law 2/2023, of February 20, regulating the protection of individuals reporting regulatory infringements and fighting against corruption; (ii) The legitimate interest of the Data Controller to ensure legality and compliance by professionals of the Nueva Pescanova Group, suppliers, or any third party related to the Group, with Our Code of Ethics, Supplier's Ethical and Social Charter, Corporate Policy on the Prevention of Criminal Risks, Our Anti-Corruption Code, or other internal corporate regulations; and (iii) The public interest when it comes to ensuring compliance with other legal regulations.
7. The personal data subject to processing will be stored in the internal information system of the Compliance Channel only for the time necessary for the resolution of the corresponding Consultation or Complaint, and in any case, for a maximum period of **three (3) months** from the date the personal data was obtained –unless an extension of the duration of the File of up to **three (3) additional months** has been agreed upon– after which they will be deleted, unless the purpose of their retention is to provide evidence of the operation of the Crime Prevention Program of the Nueva Pescanova Group, or local crime prevention programs implemented in any of the countries where it is present, in which case they will be retained for a maximum period of **ten (10) years**. In any case, communications that are not admitted for processing by the Compliance Unit will be kept in an anonymized form, without the need for prior blocking.
8. The following individuals may have access to the personal data contained in the internal information system of the Compliance Channel:
- a. Members of the Compliance Unit, other professionals from the Corporate Compliance Function, and, in the case that the information pertains to a foreign subsidiary of the Nueva Pescanova Group, the Delegate of Compliance of that subsidiary.
  - b. Other professionals within the Group who, under confidentiality obligations, are entrusted by the Compliance Unit to conduct an internal investigation into the reported information (File Instructors).
  - c. External professionals to the Nueva Pescanova Group who have been contracted by the Compliance Unit to carry out a forensic investigation or obtain digital evidence. These professionals would act as Data Processors under the appropriate data processing agreement.
  - d. Professionals from the Department of Human Resources of the Group when the Compliance Unit has proposed, in its Resolution, to consider the possible adoption of disciplinary measures against an employee in accordance with applicable labour legislation.



- e. Professionals from the Legal and Compliance Department of the Group when the Compliance Unit has proposed, in its Resolution, to consider the possible adoption of legal measures in relation to the investigated facts.
  - f. The Data Protection Officer (in the case of Group companies in Spain, the President of the Data Protection and Privacy Committee).
9. In any case, the processing of personal data by persons other than those mentioned in the previous section, or even their communication to third parties, will be lawful when necessary for the adoption of corrective measures within the Group or the processing of sanctioning or criminal proceedings that, where applicable, may arise.
10. International transfers of personal data processed through the Compliance Channel are not foreseen. Without prejudice to what has been stated above, should the international transfer of the personal data undergoing processing be absolutely essential, such transfer shall be carried out under one of the qualifying circumstances established for this purpose in Chapter V of the **GDPR**, without prejudice to the applicability, as appropriate, of Article 49(d) thereof, when the international transfer of data is deemed necessary for important reasons of public interest.
11. Informants of the Channel and, in general, any natural person whose personal data is subject to processing in the internal information system of the Compliance Channel, have the right to access their personal data, as well as to request the rectification of inaccurate data or, where appropriate, to request their deletion when the data are no longer necessary for the purposes for which they were collected, as well as to exercise the right to oppose and limit the processing and to exercise the right of portability. Requests to exercise these rights may be submitted free of charge by contacting the Compliance Unit by e-mail ([unidad.cumplimiento@nuevapescanova.com](mailto:unidad.cumplimiento@nuevapescanova.com) or [canal.cumplimiento@nuevapescanova.com](mailto:canal.cumplimiento@nuevapescanova.com)) or by postal mail addressed to the attention of the Director of the Compliance Unit at the registered office in Spain of **NUEVA PESCANOVA** mentioned in section 2 of this Article. Data subjects also have the right to file claims for breach or failure to comply with the regulations on personal data protection before the Spanish Data Protection Agency through its website <https://sedeagpd.gob.es/sede-electronica-web/vistas/infoSede/tramitesCiudadano.jsf>; or before any other Supervisory Authority that may be competent depending on the nationality of the data subject, the place where the data subject to processing was collected or any other link with said Authority according to the legislation that may be applicable in each case.
12. Without prejudice to the provisions of this article, the technological tool of the Channel shall have its own specific *Privacy Policy* in which users (Informants and third parties in general) shall find the mandatory information on the processing of their personal data, which, like this Regulation, must be read and expressly accepted before sending a communication.

#### **Article 14. *Other rights and procedural guarantees of the Compliance Channel***

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The Compliance Unit shall also ensure that the following rights and procedural guarantees are observed when processing Consultation and Complaint Files, taking into account their different nature, as appropriate:

- a. ***Effective protection.*** Comprehensive analysis and resolution of all Consultations and Complaints submitted through the Compliance Channel, as well as of any data, information or documents provided, is guaranteed.
- b. ***Necessity and proportionality.*** The gathering and collection of data and information during the processing of the Consultation and Complaint Files (i) shall be limited to what is strictly and objectively necessary for the proper processing thereof, as well as to verify the accuracy of the facts reported; (ii) shall at all times be processed in compliance with the applicable personal data protection

regulations, for legitimate and specific aims, and may not be used for purposes incompatible with said purpose; and (iii) shall be appropriate and not excessive with regard to the aforementioned purposes.

- c. *Impartiality*: Consultations and Complaints shall always be processed fairly, impartially, with integrity, objectivity, independence, and honesty.
- d. *Hearing and adversarial principle*. The Defendants in a Complaint File (in case the communication that originated it has been admitted for processing by a Resolution from the Compliance Unit in accordance with the terms provided in this Regulation) shall be informed of the actions or omissions attributed to them and shall have the opportunity to be heard at any time during the internal investigation, in a manner and timeframe deemed most suitable to ensure its proper completion.
- e. *Presumption of innocence and protection of honour*: All individuals are innocent of any alleged non-compliance reported as long as the contrary is not proven following the appropriate processing of a Complaint File and stated in the appropriate Resolution of the Compliance Unit that concludes it. Adequate protection of the honour and good name of the affected individuals, especially the Defendant, must be ensured.
- f. *Secrecy of communications and privacy*. The right to secrecy of communications and personal privacy shall always be observed when processing Consultation and Complaint Files. This shall be done according to the conditions and with the content that are constitutionally, legally and/or jurisprudentially granted and in strict compliance with the provisions of our Code of Ethics and other regulations in this regard in our Internal Regulatory System.

### **CHAPTER III. PROCEDURE FOR THE RESOLUTION OF CONSULTATIONS**

#### **Article 15. Duration**

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As a general rule, and except where a time extension as provided for in the next Article has been agreed, Consultations shall be resolved as soon as possible after receipt and, in any case, within **ten (10) calendar days** of acknowledgement of receipt, starting on the same day, as set out in the next Article.

#### **Article 16. Processing and resolution**

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1. Upon receipt of a Consultation, the Director of the Compliance Unit shall register it and formally acknowledge receipt thereof to the Consulter as soon as possible and, in any event, within **seven (7) calendar days** following its submittal, starting on the same day.
2. Based on the nature, complexity or importance of the *Compliance* matter being consulted, the Director of the Compliance Unit may either resolve it directly by means of the same notification of acknowledgement of receipt provided for in the previous section or they may submit it to the Compliance Unit for prior consideration and decision. In the second case, the Director of the Compliance Unit shall inform the Consulter accordingly, indicating whether the ordinary maximum period for resolving Consultations set out in Article 15 –**ten (10) calendar days**– applies, or whether it is extended in accordance with any of the time extensions foreseen in the next sections of this Article.
3. Should cases of particular complexity require further analysis, compilation of complementary information or even cross-checking with third parties or should there be other elements that could hinder an adequate response to the Consultation, the Director of the Compliance Unit may resolve to extend the deadline by a maximum of two successive time extensions of **ten (10) calendar days** each. The Consulter shall be informed of any agreed time extension.
4. Should it be necessary to request further information from the Consulter to resolve a Consultation properly, or should the information provided in the Consultation be incomplete or unclear, the Director of the Compliance Unit may request the Consulter to provide it, thereby suspending the ordinary period for resolving the Consultation (or any of its time extensions). The calculation of this

period shall be resumed from the same day the Consulter's response is received. Failure by the Consulter to provide this additional information may result in the Consultation File being closed, without further action being taken.

#### ***CHAPTER IV. PROCEDURE FOR THE RESOLUTION OF COMPLAINTS***

##### ***Article 17. Duration***

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1. As a general rule, and except where a time extension as provided for in the next Article has been agreed, the Complaint Files [CTF] shall be resolved by the Compliance Unit as soon as possible and, in any case, within the ordinary maximum period of **three (3) months** from the day on which they are submitted.
2. Exceptionally, and based on the nature and complexity of the facts that are the subject matter of the Complaint, the difficulty or quantity of Internal Investigation Enquires that should be carried out, or the occurrence of any other extraordinary circumstance of a similar nature, the Compliance Unit, at the proposal of the Director of the Unit, may decide on **one (1) time extension**, to a maximum of **six (6) months** from the date on which the Complaint was submitted. In the event that this agreed time extension has already reached the maximum period indicated, and the Compliance Unit has not issued the appropriate Resolution of the Complaint File, it shall be closed at the stage reached at the time the maximum period elapsed, without prejudice to the fact that the Compliance Unit shall inform the Board of Directors of Nueva Pescanova, S.L. about the reasons why the File has not been resolved, and the Board shall adopt all measures deemed appropriate.

##### ***Article 18. Receipt, registration and acknowledgement of receipt***

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1. Once a Complaint has been received, the Director of the Compliance Unit shall register it and formally acknowledge receipt thereof to the Complainant (even when acting anonymously), as well as provide a brief description of the Procedure to be followed and the deadlines foreseen for its processing and resolution.
2. This initial notification of acknowledgement of receipt shall be sent to the Complainant as soon as possible and, in any event, within **seven (7) calendar days** following the submission of the Complaint, starting on the aforementioned day, unless it could jeopardize the confidentiality of the communication.

##### ***Article 19. Admission or Dismissal of a Compliant***

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1. The Director of the Compliance Unit shall submit a ***Resolution Proposal for Admission or Dismissal of a Complaint for processing*** to the Compliance Unit, which shall contain a duly grounded proposal in one sense or the other. If it is accepted, it shall necessarily state the following topics: **(i)** Identification of the person who is to be considered Defendant as provided in Article 6.1.b of this Regulation; **(ii)** Formal proposal of the person to be appointed as the File Instructor (internal or external), which may be the Director of the Compliance Unit; **(iii)** Indication of the Internal Investigation Enquires that are deemed suitable and necessary at that time to adequately investigate the alleged facts; and **(iv)** Timeframe for carrying out the internal investigation and for the File Instructor to issue the pertinent Internal Investigation Report.
2. When the Director of the Compliance Unit, while performing their functions assigned to them as laid down in the Compliance Unit Regulations, discovers or otherwise becomes aware of facts, conducts or situations that could imply a breach in a Compliance matter, they shall register and initiate ex officio a Complaint File and submit to the Unit the Resolution Proposal referred to in this article. For purposes of said File, the information included by the Director of the Unit in their Proposal shall be considered a Complaint.
3. The Unit shall decide on the Resolution Proposal submitted by its Director through an Agreement under the terms provided in the Regulations of the Compliance Unit. This Proposal shall then have

the force of a Resolution for Admission or Dismissal of the Complaint for processing, as may be appropriate. The Complainant shall be informed as soon as possible by the Director of the Compliance Unit regarding the resolution issued by the Compliance Unit and, in any case, no later than **three (3) calendar** days following the adoption of the resolution by the Compliance Unit, starting on the same day.

4. For the purposes of issuing its Resolution Proposal and decide whether or not to accept the Complaint for processing, the Director of the Compliance Unit may first request the Complainant to provide supplementary information and/or documentation (*Request for Supplementary Information*). This request shall state the timeframe available to the Complainant to provide this information and/or documentation and indicate the means by which they may do so. Should the Complainant fail to respond to this request, the Director of the Compliance Unit may propose to the Unit not to accept the Complaint for processing, with no further action being taken.
5. Likewise, before proposing the acceptance or dismissal of a Complaint for processing to the Compliance Unit, the Director of the Compliance Unit may conduct *Preliminary Enquiries* (interviews, requests for information and documentation, background studies or others at the Director's discretion) in order to gain a better understanding of the content, nature, scope and other relevant circumstances of the alleged facts for the sole purpose of deciding whether or not to accept the Complaint for processing.
6. The Compliance Unit shall not accept a Complaint for processing if any of the following cases apply:
  - a. The Complaint does not refer to any of the matters outlined in Article 5(1) of this Regulation.
  - b. The Complaint does not relate to or affect in any way the actions of the persons mentioned in Article 5(2) of this Regulation.
  - c. When the Complaint refers to any of the matters expressly excluded from the scope of the Channel as set out in paragraph 3 of Article 5 of this Regulation.
  - d. When the conduct described in the Complaint does not constitute, in a notorious and obvious manner, any irregularity or breach within the scope of the matters included in the scope of the Channel.
  - e. When the essential rules of the Procedure set out in this Regulation regarding the submission of Complaints have not been observed, especially if there has been a breach of confidentiality and secrecy (for example, if the Complainant personally revealed the filing of a Complaint through the Compliance Channel to third parties within the organisation).
  - f. When it is evident and obvious that the Complaint is false, malicious, or spurious.
  - g. When the matter the Complaint refers to would be more appropriately and efficiently processed by a Group Management, Corporate Department or Area of the Nueva Pescanova Group, as indicated in number 8 of this article, due to the provisions set out in another rule of the Internal Regulations System or due to its nature and/or typology and/or the technical specialisation required for its investigation.
  - h. When the Complaint refers to facts that are already being investigated in another active Complaint File, without prejudice to the possibility of incorporating the dismissed Complaint into that File if it contains additional information relevant to the facts investigated therein.
  - i. When the Complaint materially refers to the same facts and concerns the same persons related to a previous Complaint File that the Compliance Unit had already processed and definitively resolved, according to the opinion of the Unit itself, at the proposal of its Director.

- j. When the Complaint is wholly unclear or lacking in specifics with respect to the facts and alleged breaches reported, and the Complainant has not provided the necessary supplementary information or clarifications to the Director of the Compliance Unit upon request, under the terms set forth in section 3 of this article.
  - k. When the Complaint does not provide or fails to provide the slightest evidence that would allow the Compliance Unit to corroborate, even circumstantially or indirectly, the verisimilitude, veracity, or credibility of what is stated in the Complaint.
7. As a general rule, the Complaints submitted through the Compliance Channel that concern potential economic, accounting or financial irregularities or that refer to facts that could be a priori constitutive of internal fraud (i. e., the appropriation or distraction by a professional of assets of the Nueva Pescanova Group for his personal enrichment or of third parties related to him), shall not be accepted for processing and shall be immediately reported to the Corporate Department of Internal Audit, so that the necessary measures of analysis, investigation and/or action can be taken, according to the provisions of its own Charter. The Complainant shall be duly informed of the dismissal and that the Corporate Internal Audit Department has been informed. Confidentiality duties shall be safeguarded in all cases.
8. Notwithstanding that the Complaint may not be accepted for processing due to the occurrence of any of the causes of dismissal stated above and, as a result, the Complaint File to which it may have given rise is closed without further processing, the Compliance Unit may decide as part of its Resolution that the Director of the Compliance Unit shall inform the relevant Group VP and/or Group Director or Country Manager of the Nueva Pescanova Group as to whether they consider convenient to carry out some kind of action within the scope of their functions and responsibilities. The duties of confidentiality shall be safeguarded in all cases and the information relating to the identity of the Complainant shall be eliminated, should such information be known.

#### *Article 20. Causes for abstention and recusal related to Complaint Files*

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- 1. Should a Complaint involve a professional of the Nueva Pescanova Group who must intervene in the processing, investigation or resolution of the Complaint File, they must abstain from participating in the process.
- 2. Should a Complaint be directed against or affect any member of the Compliance Unit, they must abstain from participating in its processing. In this regard, if the Director of the Compliance Unit should become aware of a situation or conduct that could possibly imply a breach affecting or referring to them personally, he/she must immediately notify the Compliance Unit, and shall not be allowed to intervene from that moment in the processing of the Complaint, even at the stage of acceptance or dismissal of the Complaint for processing.
- 3. Furthermore, the following are grounds for abstention and recusal that preclude the participation of a member of the Compliance Unit in the processing of a Complaint File and/or do not allow for their participation as Instructor of the File:
  - a. Having a family relationship with the Complainant or the Defendant.
  - b. Having previously submitted a Complaint against them.
  - c. Having a direct or indirect stake in the reported facts.
  - d. Being part of the Area or Department affected by the Complaint.
  - e. Having a known and manifest enmity with the Complainant or the Defendant.
  - f. Be or have been in a situation of direct reporting line to the Complainant or Defendant.

- g. Any other circumstance that hinders or prevents the member of the Compliance Unit and/or the File Instructor from acting independently, impartially, and objectively.
4. The Compliance Unit shall be immediately notified of any of these grounds for abstention and recusal of a member of the Compliance Unit and/or the File Instructor as soon as the member affected by such situation is aware of it or it is brought to the attention of a member of the Compliance Unit by a third party, whether or not affected by the Complaint File. The Compliance Unit shall decide on whether or not there is a ground for abstention and recusal by simple majority agreement adopted by the members of the Compliance Unit who are not affected by said ground. Should the vote be tied, the casting vote of the Chairman of the Unit shall be taken into account, as provided in the Regulations of the Compliance Unit.

**Article 21. *Complaints against a member of the Board of Directors of Nueva Pescanova, S.L.***

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1. If a Complaint affects or is directed against any member of the Board of Directors of Nueva Pescanova, S.L., the Chairman of the Compliance Unit shall inform the Chairman of the Board of Directors so that he may assist the Unit in the processing of the Complaint File that may arise. If the Complaint affects or refers to the Chairman of the Board of Directors, the Chairman of the Compliance Unit shall inform the Chief Executive Officer for the same purposes.
2. The processing of a Complaint File against a member of the Board of Directors shall be subject to and/or shall be preferably dealt with as provided for in the bylaws or regulations governing the functioning of the Board at any given time and, if applicable, as provided for in the applicable corporate regulation.

**Article 22. *Appointment of a File Instructor other than the Director of the Compliance Unit***

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If the Compliance Unit has appointed a person (internal or external) other than the Director of the Compliance Unit as the File Instructor, the Director of the Compliance Unit shall send him/her a communication informing him/her of their appointment, the subject matter of the Complaint File and his/her duty to comply with the provisions of this Regulation. The Director of the Compliance Unit shall inform the appointee of his/her duties regarding confidentiality, non-retaliation, independence, and impartiality, as well as of the measures of investigation to be taken and the deadline for their completion and for submitting the Internal Investigation Report.

**Article 23. *Phase of Internal Investigation***

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1. Once a Complaint has been accepted for processing, the so-called *Phase of Internal Investigation* starts. During this phase, the File Instructor shall carry out the appropriate *Internal Investigation Enquires* according to the terms and within the deadlines set out in the Resolution of Acceptance of a Complaint for Processing.
2. The Internal Investigation Proceedings that the File Instructor shall carry out may be all or some of the following, depending on whether they are binding or not and on the provisions of the Resolution of Acceptance of the Complaint for processing: (i) Interviews with the Complainant, the Defendant and witnesses; (ii) Analysis and requests for information and/or documentation; (iii) Collection of digital evidence; or (iv) Technical or expert opinions or reports; as set out in the next articles.
3. The Phase of Internal Investigation concludes with the issuance by the Instructor of the **Internal Investigation Report**, unless the Instructor happens to be the Director of the Compliance Unit him/herself. In this case, the Internal Investigation Report is deemed to be included in the different sections that are set out in the Resolution Proposal of the Complaint File that must be submitted to the Unit.

*Article 24. Interview with the Complainant, the Defendant and Witnesses*

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1. The Complaint File Instructor shall interview the Complainant, the Defendant and the witnesses whenever their testimony is considered relevant to the understanding of the reported facts ("interviewee(s)" hereinafter when referring to all or any of them indistinctly).
2. These interviews may be conducted in person, by videoconference and even by telephone, depending on the circumstances and the geographical location of the parties involved, at the discretion of the File Instructor, after consultation with the Director of the Compliance Unit (should it not be the same person). It will only be mandatory to attend an interview in person when expressly requested by the Complainant. The interview in person shall only be mandatory when expressly requested by the Complainant or the Defendant, in which case, and taking into account the geographical location of both, the Instructor him/herself may attend or delegate their presence to another professional of the Group. This shall be done with the due guarantees of confidentiality and with due regard to the principles of availability, urgency, opportunity, agility and efficiency and of the travel costs that the trip of the Instructor would imply, due to the geographical dispersion of the Nueva Pescanova Group, national and international. Should the File Instructor delegate, he/she may attend the interview via videoconference, participating in the interview and asking the questions he/she deems relevant for the proper conduct of the internal investigation entrusted to him/her. The Complainant will not be able to refuse to attend using remote means of communication.
3. The interview with the Defendant shall take place at a time and in a manner deemed most appropriate to ensure the successful completion of the ongoing internal investigation, as determined by the Director of the Compliance Unit (whether or not he/she is the File Instructor), who may refer the matter to the Compliance Unit if deemed necessary or appropriate. In any case, during the interview, the Defendant shall be informed of the actions or omissions attributed to him/her, his/her right to be heard at any time during the processing of the File, and his/her right to provide exculpatory evidence he/she deem relevant. The Defendant shall be heard by the File Instructor as many times as requested, unless it is reasonable appropriate to deny a request for a new interview if the Instructor considers it an abusive, dilatory or totally unnecessary request and the right of the Defendant has not been unduly limited. The internal investigation phase of a Complaint File shall not be concluded without conducting the interview with the Defendant as stipulated in this section.
4. All interviews shall be recorded in a secure, durable and accessible format, subject to the prior consent of the interviewee, who shall be provided verbally at the beginning of the interview or in writing before the interview, with information on the processing of their personal data in accordance with the Compliance Channel Privacy Policy set out in Article 12 of this Regulation. When the interview is conducted by video call and if the attendees so consent, in addition to the audio, there may be image recording after attendees have activated their respective webcams.
5. Should the interviewee not agree to the interview being recorded (which shall be expressly stated orally at the beginning of the recording or at an earlier time in writing), minutes of the meeting shall be taken by the Instructor and subsequently forwarded to the interviewee by any means (preferably by e-mail) to be read, reviewed and signed. Should the interviewee raise objections, notice nuances, make comments or point out any errors, the Instructor shall decide whether to accept them by amending the minutes where necessary. If the Instructor does not accept all or any of the interviewee's indications, this shall be stated at the end of the minutes by means of a "*Statement of Objections of the Interviewee to the Minutes of the Interview drawn up by the Instructor*". This new version of the minutes shall be forwarded to the interviewee with no possibility of making or introducing new changes and offering him/her the opportunity to sign it if he/she so wishes. The interviewee's refusal to sign the minutes will be recorded by the Instructor at the end of the document.

*Article 25. Analysis and requests for information and/or documentation*

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1. The File Instructor shall thoroughly analyse the information and/or documentation provided in the Complaint, as well as the additional information and/or documentation that may have been requested

from the Complainant, from other professionals of the Nueva Pescanova Group, from third parties or that the Defendant has voluntarily submitted to the File in the exercise of his/her right of defence.

2. The File Instructor may request, through the Director of the Compliance Unit (if they are not the same person), from any corporate body, department, area, management or professional of the Group any information and/or documentation related to professional matters that may be necessary, proportional, reasonable, and essential for a proper investigation of the File. There shall be no need to justify and state reasons for such request to the addressee, other than the fact that person has been appointed as File Instructor by the Compliance Unit.
3. Any request for information and/or documentation shall be made in compliance with the regulations on the protection of personal data and the labour regulations applicable to the case.

**Article 26. *Collection of digital evidence obtained from the equipment and technological and computer means owned by the Nueva Pescanova Group.***

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1. Obtaining, within a Complaint File, digital evidence relating to professional information (work documents, professional files, emails of a professional nature from the corporate email account, etc.) contained in the technological and computer equipment and resources (fixed or laptop computer, smartphone or corporate email account) owned by the Group and given to the Defendant for the performance of his/her work (or that contained in the servers of a company of the Nueva Pescanova Group as a result of the corresponding back-ups included in the security policies), shall be subject to the prior express approval of the Compliance Unit, once the Group VPs of People and Systems and Processes have been heard (provided that they are not investigated in the File as Defendants). Should there be disagreement between the Compliance Unit and the aforementioned Group VPs, then the issue shall be referred to the Chairman of the Board of Directors of Nueva Pescanova, S.L., whose decision shall be final and binding.
2. This Enquiry may only be approved after it has been duly assessed as strictly necessary, proportional, and appropriate for the proper conduct of the internal investigation owing to the absence of any other suitable and less intrusive type of proceeding. Moreover, in all cases, it shall be carried out without prejudice to the rights to secrecy of communications and personal privacy of the Defendant and third parties potentially affected by it, and in compliance with the applicable legislation in force, especially with regard to the protection of personal data, the rights of privacy and personal intimacy and other rights recognised in the legislation applicable to the specific case.
3. This Enquiry shall be carried out, in all cases, in accordance with these rules:
  - a. Access to the aforementioned tools or professional technological and IT means owned by the Group shall be carried out with due regard to the best technological and digital practices, thereby guaranteeing the timely traceability, chain of custody and inalterability of the digital evidence obtained, while minimising as far as possible any intrusion into the personal privacy of the Defendant and, if it is technically possible since the necessary tools are available for this purpose, through the use of "keywords" or any other methodology designed for this purpose.
  - b. The Compliance Unit may decide, if this action does not hinder the ongoing Internal Investigation, to allow the Defendant to be present when the access takes place, which in any event shall be carried out in a respectful manner and with due care. The data, documents and other information that may be accessed shall be treated with the necessary confidentiality.
  - c. According to the circumstances of the case and the seriousness of the facts that are the object of the Internal Investigation, at the discretion of the Compliance Unit, during access, they may propose to take a testimonial proceeding in which at least one member of the employees' representative body (if any) will be called, or failing that, two employees who are not involved in the Internal Investigation.



4. The execution of any type of Internal Investigation Enquiry that may involve or entail the interception of a running communication or the use of technical devices for listening, transmission, recording or reproduction of sound or image in order to obtain any secrets or violate the personal privacy of a professional of the Nueva Pescanova Group and without their consent, is strictly forbidden.

*Article 27. Technical or expert opinions or reports*

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1. The File Instructor may, at any time of the phase of the Internal Investigation, request an opinion or technical report from other professionals of the Nueva Pescanova Group that could be timely, necessary, and essential for a correct investigation of the reported facts, ensuring that the chosen professional is not subject to a possible cause of abstention or recusal, according to the following rules:
  - a. If the File Instructor is a person other than the Director of the Compliance Unit, he/she shall be notified by the Director regarding the necessity and appropriateness of carrying out this Investigation and he/she shall be bound by the Director's decision as to whether or not it is necessary.
  - b. In the appropriate assignment, which shall be necessarily made in writing, the File Instructor shall inform the professional of the Nueva Pescanova Group who must intervene of the time period he/she has to draw up his/her report, and shall give him/her the appropriate warnings regarding confidentiality, independence, objectivity, impartiality, and loyalty in their cooperation.
  - c. The technical opinion or report shall also be included in writing and attached to the Complaint File. In addition, and at the Instructor's discretion, the author of the report may be called for an interview in order to ratify it and to answer to any questions that the File Instructor and/or the Director of the Compliance Unit (if not the same person) may have. The appropriate minutes shall be drawn up or recorded according to the rules laid down for the interviews with the Complainant, the Defendant, and witnesses.
2. Likewise, at any time of the phase of Internal Investigation, the File Instructor may request a technical opinion or an expert report from third parties external to the Nueva Pescanova Group when, for the purpose of knowing or appreciating any important fact or circumstance of the Complaint File, it is necessary or convenient to obtain qualified technical or scientific expert advice that no professional of the Nueva Pescanova Group might have. Or if, due to the specific circumstances of the case, it would be convenient to know the opinion of a third party external to the Group. To carry out this Enquiry, following rules shall be observed:
  - a. If the File Instructor is not the Director of the Compliance Unit, the File Instructor shall obtain the written authorisation of the latter, who may consult with the Compliance Unit regarding its appropriateness or timeliness. If the File Instructor is the Director of the Compliance Unit, he/she shall submit his/her request to the Compliance Unit to be considered and, if appropriate, approved.
  - b. The professional assignment sheet or fee proposal submitted by the chosen professional shall always be approved and signed by the Director of the Compliance Unit or another member of the Unit. The contracted third party shall be given appropriate warnings regarding confidentiality, independence, objectivity, and impartiality.
  - c. The technical opinion or expert report shall be in writing. The third-party author of the opinion or report may be called at the discretion of the File Instructor, to an interview so that he/she may ratify the opinion or report and respond, if requested, to any questions that the File Instructor and/or the Director of the Compliance Unit (if not the same person) may have regarding the content and conclusions. Minutes shall be drawn up or recorded of such interview in the same terms as those provided for the interviews of the Complainant, the Defendant, and witnesses.

*Article 28. Report of Internal Investigation*

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1. The Phase of the Internal Investigation shall conclude with the issuance and delivery by the File Instructor to the Director of the Compliance Unit (in the event that the latter is not the same person) of the *Internal Investigation Report*.
2. Should the File Instructor be him/herself the Director of the Compliance Unit, this Internal Investigation Report shall be deemed to be included in the Proposal for Resolution referred to in the next article. There is no need for it to be included in a separate or autonomous document.
3. In the Internal Investigation Report, the File Instructor shall state the purpose of the internal investigation for which they were appointed, a brief summary of the reported facts, the list of the Internal Investigation Enquiries carried out, a brief description of their content and outcome, the facts that they consider to be proven and, if applicable, the person/s that they believe may be held accountable for them.
4. The Internal Investigation Report shall appear together with the Proposal for Resolution of the File that shall be submitted to the Unit by the Director of the Compliance Unit.

*Article 29. Proposal for Resolution of the Complaint File*

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1. Following the internal investigation carried out (or, if applicable, the Internal Investigation Report submitted when the File Instructor is not the Director of the Unit), the Director of the Compliance Unit shall submit a *Proposal for Resolution of the Complaint File* to the Compliance Unit for its consideration and possible approval.
2. Should the File Instructor not be the Director of the Compliance Unit, once the Internal Investigation Report has been delivered to him/her, he/she may request the File Instructor to carry out specific *Complementary Proceedings*, within the time period indicated by them. Once these Complementary Proceedings have been carried out, the File Instructor shall issue and deliver a new Internal Investigation Report to the Director of the Unit, including the results and conclusions arising therefrom. The Director of the Compliance Unit shall not, under these circumstances, be entitled to request the performance of new Complementary Proceedings, unless this is expressly agreed by the Compliance Unit when analysing the Proposal for Resolution of the File.
3. Once the Internal Investigation Report has been submitted by the File Instructor, the Director of the Compliance Unit shall have a period of **five (5) calendar days** from the day following receipt thereof in order to submit his/her Proposal for Resolution of the Complaint File to the Compliance Unit.
4. Should the Internal Investigation Report reveal potential breaches that could lead to potential disciplinary measures against the professional or professionals of the Nueva Pescanova Group presumed to be responsible, the Director of the Compliance Unit, with the prior approval of the Unit, shall immediately inform the Group VP of People in order to assess whether disciplinary proceedings should be simultaneously initiated, as provided for in the applicable labour regime.
5. The Proposal for Resolution shall contain the assessment made by the Director of the Compliance Unit of the outcome of the Investigation Enquiries carried out. It shall contain the facts that deemed to be proven and the breaches detected, their authorship and, as applicable, the measures he/she recommends being agreed upon.

*Article 30. Resolution of the Complaint File*

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1. **Within ten (10) calendar days** after the Director of the Unit has submitted his Proposal for Resolution, the Compliance Unit shall issue a *Resolution of the Complaint File* after adopting the pertinent agreement as provided for in its Regulations. In such cases, the Director of the Unit shall have the

right to be heard but not to vote, and the President of the Compliance Unit shall have the casting vote if there is a tie.

2. The Compliance Unit may approve the Proposal as presented by its Director without introducing any changes (thus automatically making the Proposal a Resolution) or it may instead add changes as it deems appropriate and may even point out the need to carry out Supplementary Internal Enquiries, thereby returning the file to the Phase of Internal Investigation or Proposal for Resolution, as applicable.
3. The Agreements adopted by the Compliance Unit when resolving a Complaint File shall conclude it definitively, without the possibility of any further proceedings.

#### *Article 31. Typology of measures against non-compliance and their guiding principles*

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1. For breaches that are deemed to be proven, the Compliance Unit may decide to propose in its Resolution of the Complaint File that the competent Group or Corporate Management of the Group should adopt preventive, detective, or reactive measures in each case.
2. Preventive measures are those aimed at preventing the non-compliance from recurring or to minimise as far as possible its probability of occurrence in the future or its impact, for instance, the approval of new internal rules or modification of existing ones, proposals for organisational changes, the establishment of new processes or procedures, programmes or plans, the implementation of training, communication or awareness-raising actions, among others.
3. Detective measures are all those aimed at allowing or facilitating the future discovery or detection of possible non-compliance prior to its occurrence or at a very early stage after its occurrence, for instance, the establishment of risk indicators and their periodic measurement, the performance of monitoring activities (new or additional to those already in place), the implementation of reinforced systems of authorisations, verifications or reconciliations, among others.
4. Reactive measures are those aimed at preventing breaches being left without a punitive or compensatory response in terms of disciplinary, contractual and/or legal provisions currently in force. Following reactive measures could be adopted by the Unit, though not exhaustive or restricted to those mentioned below:
  - a. Propose to the Group People Department and/or Country Manager, as appropriate, to assess the need to initiate disciplinary proceedings against the Defendant (if they are a Group employee) if the facts stated in the Resolution of the File could be subsumed in any of the disciplinary infringements described in the catalogue of sanctions and infringements laid down in the labour legislation, collective bargaining agreement or individual contract to which the Defendant is subject.
  - b. Propose to the Group Operations Department and/or the Corporate Purchasing Department and/or Country Manager, as appropriate, the possible exercise of the appropriate contractual rights (including contractual termination and compensation for damages caused) against the supplier that has been involved (as perpetrator, necessary co-operator or accomplice) in the breach described in the Resolution of the Complaint File.
  - c. Propose to the Corporate Legal Department and/or Country Manager, as appropriate, to assess the convenience or opportunity of informing the competent public authorities about the non-compliance and/or the appropriateness of taking legal actions (including criminal actions) against those responsible for the violations.
5. Without prejudice to the terms of the legal, conventional, or contractual provisions applicable in each case, when adopting the measures foreseen in the previous sections, especially when they are of a reactive nature, the Compliance Unit shall be able to make the appropriate recommendations on their

modality, typology and intensity, taking into account criteria of necessity, proportionality and suitability. The Compliance Unit shall duly assess that there is no other alternative way that would be less burdensome for the professionals affected by such measures and/or for the Nueva Pescanova Group.

*Article 32. Monitoring of the measures adopted by the Compliance Unit*

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1. The Director of the Compliance Unit shall notify in writing the measures adopted by the Compliance Unit in its Resolution of the File to the Group and/or Corporate Management and/or to the Country Manager concerned. The latter shall also be responsible for their effective execution and shall monitor and report to the Compliance Unit on a regular basis.
2. Once the Group and/or Corporate Management and/or the Country Manager have received the communication from the Director of the Compliance Unit referred to in the preceding section, they shall analyse it as soon as possible and shall notify the Director of the Unit without delay, in writing and stating the reasons of the decision adopted in relation to the proposed measure/s.
3. The Director of the Unit shall forward this communication immediately to the Unit, which may raise any objections or make any comments it deems convenient so that they may subsequently be forwarded again to the Group and/or Corporate Management and/or the Country Manager.
4. If the Compliance Unit considers that the decision taken regarding the measure/s proposed in its Resolution has not been adequately justified, it may refer the matter, through its Chairman, to the Board of Directors of Nueva Pescanova, S.L., so that it may decide what may be appropriate. The matter shall subsequently be referred to the Group and/or Corporate Management and/or to the Country Manager concerned so that they may act, as the case may be, according to the indications of the Board of Directors.

*Article 33. Final Communication to the Complainant and to the Defendant*

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1. The Director of the Compliance Unit shall send a communication to the Complainant and the Defendant to inform them of the conclusion of the File. This shall be done within **five (5) calendar days** following its Agreement.
2. The communication addressed to the Complainant shall inform him/her of the outcome of the Resolution of the Compliance Unit regarding whether or not breaches have occurred. Furthermore, he/she shall be reminded of his/her duty to keep confidential any information that may have come to his/her knowledge regarding the processing of the Complaint File, he/she shall be informed about his/her rights (especially with regard to the prohibition of reprisals) as well as, if appropriate, about the legal warnings and notices regarding the protection of personal data that may be applicable.
3. The communication addressed to the Defendant, which shall be sent to them if he/she is still working in the Group, shall inform him/her of what the Resolution of the Compliance Unit states as to the existence or not of breaches, whether he/she is considered responsible for such breaches and, if so, the measures the Compliance Unit proposes to the pertinent Group and/or Corporate Management and/or Country Manager, as appropriate. This communication to the Defendant may be adapted in time and form to the specific circumstances, especially if the Unit has proposed the adoption of disciplinary measures against the Defendant. In any case, he/she shall be given the legal warnings and notices regarding the protection of personal data that may be applicable.

*Article 34. Communication to the competent authorities for the prosecution of crimes*

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1. In the event that, during the processing of a File, there are sufficiently substantiated indications, at the discretion of the Compliance Unit, of the commission of a crime, and as soon as such circumstances are known, the Unit shall provisionally suspend the File and immediately inform the Corporate Legal Department and/or Country Manager, as appropriate, to assess the need to report it to the competent authorities for the prosecution of crimes in the place where they have allegedly

occurred. If such communication to the authorities occurs, the Compliance Unit shall definitively suspend and archive the File.

2. The same procedure shall be followed when the rational judgment regarding the existence or absence of sufficient indications of criminality by the Compliance Unit arises in relation to the approval of the Resolution of the File referred to in Article 30 of this Regulation.

#### ***CHAPTER V. FINAL PROVISIONS***

##### ***Article 35. Access to and Public Information of the Compliance Channel on the Nueva Pescanova Group's Websites***

1. In addition to the corporate intranet (*PESCANET*), all websites owned by the entities that are part of the Nueva Pescanova Group shall provide clear and easily accessible information about the Compliance Channel and its essential management principles, including direct access to the technological tool of the Channel. This information shall be prominently displayed on the homepage, in a separate and easily identifiable section.
2. Likewise, in accordance with the legislation applicable in each country where the Group operates, the relevant sections of the Compliance Channel on the corporate intranet *PESCANET* and the websites owned by Nueva Pescanova Group shall also provide clear and accessible information about external channels for reporting and protection for Informants before the appropriate authorities, institutions or public bodies.

##### ***Article 36. Register-Book of the Compliance Channel***

1. The Compliance Unit, through its Director, starting from the effective date of the 3<sup>rd</sup> version of this Regulation, shall keep an electronic and updated *Register-Book of the Nueva Pescanova Group's Compliance Channel*, in which the following information shall be recorded, organized by fiscal years: (i) Reference number of the Consultation or Complaint File; (ii) Date of submission of the Consultation or Complaint; (iii) Identity of the Informant (if known); (iv) Identity of the Defendant (if applicable); (v) Date of Resolution of the Consultation or admission or dismissal of the Complaint; (vi) Date of Resolution of the Complaint File; and (vii) Brief summary of the facts subject to Consultation or Complaint and the Resolution that concludes the respective File.
2. This *Register-Book* shall not be public, and it shall be subject to the confidentiality and personal data protection guarantees provided in this Regulation. It shall only be disclosed (partially or entirely) to a competent judicial authority within the framework of an ongoing judicial procedure and through a duly justified judicial order.
3. Under no circumstances shall information about Consultation and Complaint Files be retained in this *Register-Book* after **ten (10) years** from the date of their final Resolution. Once this period has elapsed, their complete and definitive elimination and removal from the *Register-Book* shall be carried out.

##### ***Article 37. Annual Activities Report of the Compliance Unit***

As provided in the Regulations of the Compliance Unit, the Compliance Unit shall include in its Annual Activities Report the basic and statistical information relating to the management and operation of the Compliance Channel in the previous year, taking special care to ensure the confidential nature of the Channel. It may not disclose the identity of Consulters and Complainants or provide any other data or information that might make them identifiable.

##### ***Article 38. Interpretation***

Any doubt or discrepancy regarding the interpretation of this Regulation shall be resolved by the Director of the Compliance Unit, who may, at their discretion, raise any issues they deem pertinent or doubtful with the Compliance Unit itself as a decision-making body.

#### Article 39. *Approval, effectiveness and amendments*

1. The 1<sup>st</sup> and 2<sup>nd</sup> versions of this Regulation were approved on June 5, 2018, and September 30, 2022, respectively, by the Compliance Unit of Nueva Pescanova Group. They came into effect and have been in force for the entire Nueva Pescanova Group from the moment their initial approval or modification was effectively communicated to the organization through electronic communication sent by the Compliance Unit.
2. The 3<sup>rd</sup> version of this Regulation was approved by the Board of Directors of Nueva Pescanova, S.L., upon the proposal of the Governance, Responsibility and Sustainability Commission, by agreement dated July 31<sup>st</sup>, 2023, following the appropriate consultation process with the legal representatives of the employees of the Group's companies and workplaces in Spain. This 3<sup>rd</sup> version shall come into effect and be in force for the entire Nueva Pescanova Group from the moment its approval is effectively communicated to the organization by the Compliance Unit through electronic communication.
3. Any modification of this Regulation must be approved by agreement of the Board of Directors of Nueva Pescanova, S.L., based on the proposal of its Governance, Responsibility and Sustainability Commission, after prior consultation with the legal representatives of the employees in Spain when, in the opinion of the promoting or approving bodies, it is considered a significant or material modification.
4. The currently effective version shall be the last one approved by the Board of Directors of Nueva Pescanova, S.L., in accordance with the "Modification Control" stated in the following article.

#### Article 40. *Modification control*

Version	Summary of amendments	Promoter of Amendments	Amendment approval body	Amendment approval date
v_1	Approval of the original version of the Regulation of the Compliance Channel	Director of the Compliance Unit	Compliance Unit	05 June 2018
v_2	Comprehensive revision of the Regulation: <b>(i)</b> Simplification of the Channel's File and/or introduction of improvements to the original wording; <b>(ii)</b> Adaptation of the Regulation and the operation of the Channel to <i>Directive (EU) 2019/1937</i> and to <i>Spanish Organic Law 3/2018, of 5 December, on the Protection of Personal Data and guarantee of digital rights</i> ; <b>(iii)</b> Adaptation of certain forecasts and provisions of the Regulations to the technological tool of the Channel; and <b>(iv)</b> Repeal of the Privacy Policy of the Compliance Channel approved by resolution of the Unit on 5 June 2018, which is replaced by the new article 12 of this Regulation.	Director of the Compliance Unit	Compliance Unit	30 September 2022
v_3	Adaptation of the Regulation to the provisions of the Spanish Law 2/2023, of February 20, regulating the protection of persons who report regulatory breaches and fight against corruption / Removal of the Repeal Provision from the previous version (former Article 39).	Governance, Responsibility and Sustainability Commission	Board of Directors of Nueva Pescanova, S.L.	31 July 2023

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Direct access to the *WHISTLEB*<sup>®</sup> application of the Nueva Pescanova Group Compliance Channel:

<https://report.whistleb.com/en/nuevapescanova>

Compliance Unit: [unidad.cumplimiento@nuevapescanova.com](mailto:unidad.cumplimiento@nuevapescanova.com)

Compliance Channel: [canal.cumplimiento@nuevapescanova.com](mailto:canal.cumplimiento@nuevapescanova.com)

